



WDi

Workforce Disclosure Initiative



2021 Survey Guidance Document

ShareAction»

Version control

Version	Date	Changes made
1	17/06/2021	Initial document published
2	24/06/21	Appendix of changes to Guidance document added
3	02/07/21	Added Core indicators to relevant question numberss

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Introduction to the Workforce Disclosure Initiative

The Workforce Disclosure Initiative (WDI) is an investor collaborative designed to help companies improve the standard of reporting on workforce metrics. It was created in response to investor concerns that companies' public reports do not yet provide the meaningful and comparable information on workforce issues that investors seek.

The WDI provides companies with a comprehensive online reporting platform to disclose data on the workforce policies and practices underpinning the management of their employees and wider workforce. The WDI survey is designed to capture information that companies already collect and disclose as well as new information of importance to investors.

The long-term goal of the WDI is to improve the quality of jobs in the [direct operations](#) and [supply chains](#) of listed companies around the world. As such, the WDI adopts a holistic view of a company's workforce, encompassing the employees and [contingent workers](#) in a company's direct operations as well as workers in its supply chain.

As of June 2021, the WDI has 56 investor signatories with over \$7.5 trillion in AUM from 10 countries.

Companies that disclose through the WDI will have the opportunity to show, to a significant group of investors, that they are prioritising workforce issues and taking their responsibilities as employers and businesses seriously. Participation also indicates that companies are demonstrating leadership by being prepared to work collaboratively towards the goal of greater transparency and ultimately towards better outcomes for their business and their workers.

Governance of the WDI

The WDI is coordinated by ShareAction, a registered charity with a mission to transform capital markets into a force for public good. Our vision is of a responsible investment system that truly serves savers, communities, and protects our environment for the long term. We are based in the UK but seek to partner with international allies to effectively influence global stakeholders.

The WDI is supported by charitable funding, and investor signatories contribute a fee based on their institution type and size.

This guidance document

This guidance document provides companies with information on how to complete the WDI survey. The document follows the structure of the survey and sets out why transparency in each area is important, followed by guidance on how to answer each question and a [glossary](#) of key words/phrases used throughout this document and the survey. The guidance is split between 'Getting started' and 'Next steps'. This reflects the level of complexity of the data requested from the guidance and is there to help companies structure their responses by showing which areas to prioritise if they cannot meet all the criteria. Guidance notes are also embedded next to each question in the WDI online reporting platform. Companies are encouraged to read the guidance alongside each question as this will help ensure they provide the correct information in each answer.

If you have any questions about completing the survey, please contact: wdi@shareaction.org.

For company-focussed WDI resources visit: <https://shareaction.org/workforce-disclosure-initiative/why-disclose-to-the-wdi/#support-documents>.

The Business Case: Why Take Part?

In an increasingly competitive and challenging global labour market, the way a company treats and manages its workforce has never been more important to the long-term success of a company. The recent [COVID-19](#) pandemic has only served to highlight this, with companies' workforce practices facing significant scrutiny as the devastating consequences of the pandemic on workers become clear.

The workforce is frequently described as a company's greatest asset and an important source of value for the company. And yet, few companies disclose sufficient information to substantiate this claim nor how they plan on ensuring they continue to attract and retain the workforce of the future. If the workforce generates value for the company then, as with any other asset, it must be nurtured in a way that protects and maximises its ability to generate long-term value and benefits for the business. The materiality of the workforce continues to be demonstrated by a growing body of research. Sound management of the workforce can yield positive outcomes for the company including increased labour productivity, workforce stability and engagement. Poor workforce management, by contrast, can lead to operational, reputational and even litigation risks.

There has been greater public scrutiny from consumers and wider society about companies' business practices and the treatment of direct employees, third-party contractors and even workers in the supply chain. Indeed, companies are facing increasing regulatory requirements to disclose non-financial information with respect to their employees and their supply chains. There are also growing calls from stock exchanges around the world for companies to improve the consistency and depth of their corporate reporting. The ripple effect created by the introduction of legislation on workforce reporting across the world, including in the UK,¹ France,² California,³ the Netherlands,⁴ Spain,⁵ Australia,⁶ and Germany,⁷ means that companies that are already scrutinising their workforce footprint and implementing the United

¹ Modern Slavery Act 2015, accessed 26th August 2020, <https://www.legislation.gov.uk/ukpga/2015/30/contents/enacted>.

² French Corporate Duty of Vigilance Law 2017, accessed 26th August 2020, <http://www.respect.international/french-corporate-duty-of-vigilance-law-english-translation/>.

³ The California Transparency in Supply Chains Act, accessed 26th August 2020, <https://oag.ca.gov/SB657>.

⁴ Business and Human Rights Resource Centre, "Dutch Senate votes to adopt child labour due diligence law", accessed 26th August 2020, <https://www.business-humanrights.org/en/latest-news/dutch-senate-votes-to-adopt-child-labour-due-diligence-law/>.

⁵ Baker & McKenzie, "The Latest Developments in Gender Pay: France & Spain Issue New Legislation to Tackle the Gap", accessed 26th August 2020, <https://www.bakermckenzie.com/en/insight/publications/2019/03/the-latest-developments-in-gender-pay>.

⁶ Modern Slavery Act 2018, accessed 26th August 2020, <https://www.legislation.gov.au/Details/C2018A00153>

⁷ Lexology, "Who is affected by the CSR Directive Implementation Act?", accessed 26th August 2020, <https://www.lexology.com/library/detail.aspx?q=743ef117-dde0-4618-9d6f-e21a69663940>

Nations Guiding Principles on Business and Human Rights (UNGPs) are well positioned to anticipate future regulatory developments. To read more about this and the business case for corporate transparency and improving workforce management and engagement, read our “New Frontier” report [here](#) on the website.

At the global level, investors and companies play a critical role in the delivery of the Sustainable Development Goals (SDGs) and the Paris Agreement, global roadmaps for addressing the prevailing crises of inequality and climate change, both of which pose significant risks to workers, business and their shareholders. Increasing transparency and reporting on the workforce is a prerequisite for understanding how companies are helping to both deliver the goals of Decent Work while also ensuring that the transition to a low carbon economy is both just and socially inclusive, with proper consideration to the impacts on workers and recognition of their role in directly delivering the transition.

This drive to promote corporate transparency is an opportunity for companies to harness the data to improve practices, and to draw on the insights from the data they collect to differentiate themselves from peers. Leading companies recognise the value of improving workforce management and are starting to map and monitor their global workforce as part of their business strategy, using the WDI as a tool. This is allowing them to instigate new conversations and improve existing structures and processes within the company.

Information captured through the WDI responses is designed to help investors understand a company’s approach to its workforce, its employment and supply chain practices, and the extent to which it is managing related risks and opportunities. The WDI has helped spark conversations between investors and companies about the company’s workforce, the processes in place to identify and manage workforce risks and opportunities, and the need for better quality data on how the company is ensuring improved outcomes for both workers and business.

WDI Survey Methodology

Survey structure and content

The WDI survey has been revised and refined in order to meet the needs of investor signatories and elicit the most meaningful workforce data from globally listed companies. The WDI follows an iterative process each year to ensure the survey provides a robust and comprehensive framework for assessing companies on their workforce management, and that it reflects a rapidly evolving corporate reporting landscape which brings about complex reporting challenges for companies. We are grateful to all stakeholders who have contributed time and constructive feedback to the process since the first survey was sent out during our pilot year in 2017.

Survey structure and changes for 2021

The WDI survey comprises 13 sections:

Section	Subject of section	Part of business
1	Governance	Direct Operations and Supply Chain
2	Risk assessment and human rights due diligence	Direct Operations and Supply Chain
3	Workforce composition	Direct Operations
4	Diversity and inclusion	Direct Operations
5	Workforce wage levels and pay gaps	Direct Operations
6	Stability	Direct Operations
7	Training and development	Direct Operations
8	Health, safety and wellbeing	Direct Operations
9	Worker voice and representation	Direct Operations
10	Grievance mechanisms	Direct Operations
11	Supply chain transparency	Supply Chain
12	Responsible sourcing	Supply Chain
13	Supply chain working conditions	Supply Chain

Questions in the WDI have been designed to be relevant to all business models and sectors.

This year, questions looking at human rights policies and governance of workforce issues have been streamlined to reduce the reporting burden on companies.

New questions have been added on child labour (question 2.10), prison labour (question 2.11), workforce surveillance (question 2.12) and additional diversity data monitoring (question 4.10).

A summary of all the changes made to the 2021 WDI survey and guidance document can be found in [Appendix III](#).

Question tiers

The WDI can be a time and resource intensive process for those at the very start of their reporting journey where the systems and processes for collecting and reporting data have not yet been established. In recognition of this, the WDI introduced question tiers (formerly Disclosure levels) to help companies new to this area of reporting prioritise their reporting efforts. A summary of these tiers is provided below. Companies are encouraged to prioritise Foundation tier questions in their first years of reporting to the WDI, gradually working up to Intermediate and ultimately Comprehensive tiers. While many companies may find that they

have data to report and gaps to fill across all levels, the question tiers are a useful lens for those companies in need of a more structured approach in the early days of workforce reporting.

Foundation: questions that ask for information on the governance of the workforce, policy commitments and risk assessment processes across the workforce; basic human capital metrics in the direct operations such as the number of employees and turnover rates; and simple information on the structure and composition of the first tier supply chain and the company's sourcing and purchasing practices. Foundation questions make up about 55% of the survey.

Intermediate: questions that go beyond commonly reported metrics to provide additional insights into the risks and opportunities in the direct operations such as pay ratios and the effectiveness of remedial actions. In the supply chain, questions ask for information on the size and location of the [first-tier](#) workforce and the risks to workers' rights. Intermediate questions make up about 35% of the survey.

Comprehensive: questions that reflect the challenges of collecting and reporting information on aspects which are often overlooked such as detailed demographic breakdowns of the workforce and the outcomes of worker representation; and in the supply chain, more detailed information on its composition. Comprehensive questions make up about 10% of the survey.

Core indicators

In 2021, the WDI has introduced core indicators. These are a small set of WDI indicators which capture the fundamental data companies need to be able to understand and improve the conditions of their workforce. These indicators have been introduced to provide responding companies with an additional framework to consider when considering which parts of the survey to prioritise.

Core indicators are not the most rudimentary or basic information a company should report on their workforce. Instead, they are indicators that provide data that, when not collected, significantly hampers a company's ability to meaningfully improve working conditions and/or data that is indicative of a company's broader approach to managing its workforce.

Public answers vs answers for WDI signatory investors only

For the majority of the survey, companies can choose to make each answer public or available only to WDI signatory investors. If public, the answers are viewable via the WDI website to all who wish to view them (the 2020 public data is downloadable from here: <https://action.shareaction.org/page/79325/subscribe/1>). Otherwise, companies can make their answers available only to the WDI signatory investors, but the data will be used in aggregate analysis.

Our signatory investors encourage companies to make as much of their response public as possible and in an effort to promote this, there are a handful of questions in the survey whose answers are mandatorily public. These are mostly [Foundation tier](#) questions and are shown in this document in the "Privacy setting of answer" columns below as well as in the online reporting platform and the Excel version of the survey which can be found [here](#).

To understand more about how your data will be used after it has been submitted, please read the ["submission agreement"](#).

Scope of disclosure and additional contextual information about your response

When companies report workforce data, it is not always clear which aspects of the business the data relates to. As such, in an effort to continuously improve the comparability of the data companies report, the WDI is evolving its approach to understand the ‘scope’ or boundary for reporting.

At the end of every topic, there is a free text box for “Notes on this topic” which the company can use to add any extra contextual information for their answers in that topic. This information is not scored.

In 2021, companies are asked to set out their significant operating locations, that is, countries or regions which are of significance to the company because of, for example, the level of spend, the number of employees and/or the criticality of the location to business continuity. These options refer to questions on employee breakdown, [collective bargaining agreement coverage](#) and [occupational health and safety](#). Given the complexity of providing a clear reporting boundary, companies will still be able to explain or clarify criteria they have used to determine what constitutes a significant operating location for them.

Alignment with other frameworks

The workforce reporting landscape is complex. However, across different frameworks there are many important convergence points that help bring greater transparency to a long-neglected aspect of corporate business. The WDI reflects the existing universe of workforce indicators and organisations by referencing them throughout the WDI survey where there is obvious overlap in the data being requested. This cross-referencing shows how different reporting requests integrate with each other and alerts companies to data points they may have reported elsewhere. A list of frameworks referenced in the survey is included in Appendix I on [page 133](#).

WDI survey consultees

Numerous stakeholders, each with specific expertise and insight, have provided critique and comment on the WDI survey since its conception in 2016. These include: participating and non-participating companies, investor signatories, civil society, reporting frameworks and standards, trade unions, social auditors, academics and a mixed group of external topic experts in areas such as gender equality, human resources, and responsible sourcing. In 2021, we are especially grateful to the numerous individuals and organisations who provided insight and expertise in support of the project. The comments provide an ongoing source of learning and debate, feeding into the ongoing evolution of the project.

The reporting process and scoring

Companies must submit their answers online through the WDI online reporting platform. Any companies not already in receipt of a web link to access the platform should contact the WDI team to request one: wdi@shareaction.org. An Excel version of the survey can be used to draft answers and is downloadable from [here](#).

Companies have until Friday 29 October 2021 to submit their response via the online reporting platform.

The WDI team is available throughout the reporting period to support companies individually or

via group webinars. Companies are encouraged to contact the team as early as possible over the reporting period. We recognise that companies are at different stages of workforce data collection and reporting and that establishing new data collection systems takes time. We invite all companies to be open about gaps in their current data, and the challenges in collecting and reporting the requested information. We also encourage companies to provide feedback on the reporting process which is crucial to helping develop a more robust survey for future years. There is a [glossary](#) at the end of this document to provide clarification on words and phrases.

All the information disclosed via the WDI will be made available to the WDI investor signatories. Investors will be able to use this information to inform their direct engagements with companies and to integrate into their financial assessments of companies. The WDI will also make available to investors the reasons companies give for not taking part in the Initiative.

After the disclosing period ends, companies will receive a **Disclosure Score** and a **Disclosure Scorecard** – only viewable to your company, the WDI signatories and WDI partners – which evaluate a response based on the level of completeness and provide a basic benchmark to peer groups of responding companies. A dummy version of the Disclosure Scorecard can be viewed [here](#).

The WDI team will facilitate dialogue between investors and companies on the responses submitted and topics covered in the survey and we encourage all companies to come to all the webinars and events we hold; please check this page regularly for upcoming events: <https://shareaction.org/wdi/company-resources/webinars/>.

In early 2022, the WDI team will publish a public report on the results of the responses in 2021, with an emphasis on the progress being made in workforce reporting and transparency, sharing examples of good practice from disclosing companies and providing guidance on ways to further improve workforce reporting. This report will contain a list of all responding companies and you can see the 2020 version here: <https://shareaction.org/workforce-disclosure-initiative/why-disclose-to-the-wdi/workforce-disclosure-initiative-2020-findings/>

Scoring methodology

As mentioned above, each company’s response is given a **Disclosure Score** which aims to assess its completeness (i.e., the amount of data the company provided). It is not an evaluation of the quality of the company’s answers or its workforce policies and practices. The scoring rule applied to each question is shown in the detailed guidance below; there are ten possible rules:

Rule 1	free text box <i>or</i> simple drop-down menu
Rule 2	answer to a yes/no follow up question
Rule 3	yes/no parent question where the 'yes' selection scores 1 point, and the answer to both the 'yes' and 'no' follow up questions score 1 point
Rule 4	table where 1 point is awarded for every editable cell
Rule 5	table where only the first cell is scored
Rule 6	table where column 2 of the top 2 rows is scored (except for Q11.4 where column 2 of the top 5 rows are scored)
Rule 7	table where points are awarded for data in either column 2 or 3, up to a maximum number of points with each row capped at 1 point

Rule 8	table where points are awarded for data in either column 2, 3 or 4, up to a maximum number of points with each row capped at 1 point
Rule 9	table where points are awarded for data in column 2 and then in either column 3, 4 or 5, up to a maximum number of points where each row is capped at 1 point from column 3 onwards

Workforce Transparency Awards

In 2020, the WDI introduced the “Workforce Transparency Awards” which recognise the companies for the level of information they submit. Companies that win awards will be recognised at the WDI Awards Ceremony following the publication of the survey findings and will be profiled on the WDI website and in communications. Companies that win awards (not special mentions) will also receive a physical award to demonstrate their leadership in workforce transparency.

Award categories, and the criteria for each award, are as follows:

Award	Criteria
The WDI Award	The company/ies with the most complete response
Best First-time Responder	The company/ies taking part for the first time who completed the highest proportion of the survey
Most Improved	The company/ies with the largest increase in the completeness of its/their response
Supply Chain Data	The company/ies with the most data covering their supply chain (i.e., most complete response across Sections 11-13)
Most Transparent (special mention)	The companies that opt to make their response 100% public
Contingent Workforce Data	The company/ies with the most data for workers on non-permanent contracts (i.e., most complete response across questions 3.3, 3.4, 3.5, 3.6, 3.8, 5.9, 6.2, 7.6, 8.5, 8.6, 9.5)
Workforce Action (special mention)	The companies that answered the highest number of questions looking at how companies are implementing workforce practices (questions 2.8, 2.9, 2.13, 4.1, 4.6, 5.4, 5.9, 8.14, 9.6a/9.6b, 9.9, 10.5, 13.1, 13.2, 13.5)
COVID-19 Transparency (special mention)	The companies that answered the most questions on COVID-19 (questions 2.13, 8.12, 8.13, 8.14)

The 2020 award winners can be viewed at: <https://shareaction.org/workforce-disclosure-initiative/why-disclose-to-the-wdi/workforce-disclosure-initiative-2020-findings/#2020-award-winners>

General advice and FAQs

The list below includes some of the most common questions from companies when responding to the WDI survey.

Advancing reporting through the WDI survey

I am just getting started with the survey, are there any areas that I should prioritise?

The WDI survey and question guidance is structured in a way to support companies to prioritise their responses and progressively increase the level of workforce data they report as they become more accustomed to responding to the survey. There are three main ways companies can prioritise their response.

Companies should focus on providing data for the [Foundation tier](#) questions, which ask for the most basic and commonly reported workforce metrics. Companies should also aim to respond to as many of the [Core Indicators](#) as possible, as these ask companies for the data that can be most insightful when looking to improve workforce practices. Lastly, the guidance for each question has been structured to highlight what data can be reported when a company is 'getting started' and what would be the more detailed data companies provide as 'next steps'. Even if the company cannot meet every criteria in the guidance, providing data on just the 'getting started' components can help prioritise data collection and responses and establish a foundation for more detailed data in future years.

My organisation has been taking part for a couple of years, how can we improve our WDI response?

Organisations that are looking to advance their workforce reporting should aim to complete as many [Intermediate tier](#) questions as possible. Companies should also aim to report against all [Core Indicators](#).

Companies should also aim to provide more comprehensive data for the questions they are already responding to, for example, by providing data that covers more operating locations and a larger proportion of the workforce. They should be meeting all 'getting started' criteria in the guidance for every data point they provide, as well as aiming to provide data for more 'next steps' criteria. Organisations should also consider how they can provide more data on topics that are traditionally underreported, such as workforce stability.

How can my organisation become a leading WDI responder?

Companies that are looking to establish themselves as leaders in workforce reporting should be aiming to provide data for as many Comprehensive tier indicators as possible. These are questions that reflect the challenges of collecting and reporting information on aspects which are often overlooked. Leading companies should already be providing detailed data against all [Core Indicators](#) and, wherever possible, providing data that covers as large a proportion of the companies' operations as possible. Leading companies should also be meeting the majority of all guidance criteria (both 'getting started' and 'next steps') for each question.

Question formats and answer structures

The question is asking for an example of something that my company has never done, how should I respond?

Example question: *2.9 Provide an example of how the company has monitored the effectiveness of actions taken to address negative impacts on the human rights of workers in the reporting period, including by consulting with impacted workers and any lessons learned.*

Recommended approach: If the company has never carried out the specific actions a question is asking for an example of, companies can outline the steps and procedures the company would take if they were to take that action, clearly indicating that this is what the company would do, not what the company has done. The company should also explain what plans they have, if any, to take this action in the future.

What should I do if my company only has partial data for a question?

Example question: *3.3 Provide the number and/or percentage (%) of the company's employees on each contract type as a proportion of the total direct operations workforce.*

Recommended approach: Organisations should provide whatever data they currently have and utilise the 'notes on this topic' questions to provide any further context around the data they have provided. Companies should not feel concerned about providing partial data, as even limited data is greatly valued by investors. Providing partial data can also help the company identify where there are gaps in their data collection and opportunities to progressively build upon the information the company already has, helping the organisation improve its own reporting.

The question is asking for numerical data which my organisation has, but the answer is zero, should I still include this?

Example question: *9.2 Provide the percentage (%) of employees covered by collective bargaining agreements for all locations in the direct operations*

Recommended approach: Companies should provide whatever data they have, even if the answer is zero. This is both helpful to investors when looking to understand the company's approach to workforce management, as well as ensuring the company's actual level of workforce data is reflected in its disclosure score. A higher Disclosure Score increases the likelihood the company will be eligible for a WDI [Workforce Transparency Award](#).

Sector-specific considerations and relevance

My organisation does not have an extensive supply chain and/or is not involved in manufacturing, do I need to respond to questions looking at the supply chain?

All questions in the WDI survey have been designed so that companies from every sector can provide at least some data. It is inevitable that certain topics will be more salient for certain companies than for others, but companies should aim, and be able to, provide data for every section of the survey, including the sections on the supply chain. While service-based companies often lack goods-focused supply chains of an equivalent scale to manufacturing organisations, it is extremely unlikely that they will have no supply chain to report on at all, as

service-based companies often have supply chains that consist of other services, tools, software and so on.⁸

For organisations with less extensive supply chains, the ‘getting started’ criteria in the guidance can serve as a helpful guide as to the information that may be more appropriate for them to provide. Additionally, as the WDI’s focus is transparency, and not performance, companies will not be penalised for responding to questions with limited data. Where a question asks about supply chain practices that the organisation does not engage in, the company can simply state this.

It is unusual for workers to unionise in my organisation’s sector, are questions on collective bargaining relevant to me?

Even in sectors or organisations where unionisation and collective bargaining are less common, companies should still aim to respond to questions addressing these topics. Collective bargaining is fundamental human right for all workers, regardless of sector, as evidenced by its inclusion in numerous national and international legal standards.⁹ Consequently, data on collective bargaining is incredibly important and an area of significant interest for investors, regardless of sectoral prevalence, given its fundamental nature.

The WDI’s focus on transparency, rather than performance, results in the survey being inclusive of companies with a range of approaches to workforce management, and so a lower prevalence of certain practices, such as collective bargaining, should not prevent companies from answering questions on these topics. For example, for question 9.2, a company could simply state that they have 0% collective bargaining agreement coverage across their operations, rather than ignoring these questions.

However, to ensure investors can gain a full understand of how the company engages with workers, companies operating in sectors with low collective bargaining agreement coverage should place a strong emphasis on questions that allow them to demonstrate how they are listening to their workforce, such as Q2.7 and Q9.7, amongst others.

⁸ Taylor, E. (2014). *Differences in supply chain designs for a manufacturing industry vs. a service industry*. The Houston Chronicle: Managing Employees. <http://smallbusiness.chron.com/differences-supply-chain-designs-manufacturing-industry-vs-service-industry-14610.html>

⁹ Including, for example, the ILO [Freedom of Association and Protection of the Right to Organise Convention, 1948 \(No.87\)](#), the ILO [Right to Organise and Collective Bargaining Convention, 1949 \(No.98\)](#), Article 23.4 of the [Universal Declaration of Human Rights](#)

Section 1: Governance – Direct Operations and Supply Chain

Why this section is important

Building a productive and engaged workforce within a rights-respecting workplace culture requires leadership from the highest levels of authority in a [company](#). Companies should identify the positions with governance responsibility for [workforce matters](#) and the topics under their mandate to give investors insight on which topics have been prioritised and who is ultimately accountable for performance. This information also gives insight on a company's wider governance structure, culture and values and can highlight any gaps in this structure.

A company's commitment to effectively manage workforce matters can be evidenced by the role of the Board, how regularly Board members receive updates and report on progress towards workforce targets and objectives, and how those with governance responsibility are incentivised to make decisions that support a company's strategic goals. Linking [Key Performance Indicators \(KPIs\)](#) to [remuneration](#) or [compensation](#) schemes can act as a form of accountability and shows a company's commitment to evaluating and incentivising performance on non-financial indicators, such as diversity and inclusion, employee engagement and representation, and [responsible sourcing](#).

Policy commitments are also important for communicating a company's values, commitments and principles. They should set out how a company will take action and influence decision-making within the business to ensure the commitment is fulfilled in practice. Investors also want to understand the process for delegating responsibilities through [senior management](#) and beyond. A clear process is required if practices are to align with a company's overall culture and values.

Establishing appropriate governance structures and accountability mechanisms increases the chance of policy commitments being fulfilled and translating into positive outcomes for the business and its people.

Governance structure and management

Background

Effective management of workforce risks and [opportunities](#) requires leadership from the highest levels of authority in a [company](#). Identifying the most senior level of responsibility for workforce issues can help investors understand who is ultimately accountable for workforce risks and opportunities and where there are gaps in the governance structure. It also indicates the degree to which a company prioritises workforce matters at the most senior levels of the organisation, as well as how management of workforce matters shapes the overall business strategy. A clear process is required if policies and practices are to align with a company's overall commitments and objectives.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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1.1	1.1	<p>Which workforce-related topics are subject to Board-level oversight (Board members and committees), if any? Select all that apply.</p> <ul style="list-style-type: none"> - Attracting and retaining workers - Diversity and inclusion - Forced labour, modern slavery and human trafficking - Gender pay equity - Grievance and whistle blowing processes - Human Resources - Human rights - Mental health in the workplace - Occupational health and safety - Responsible sourcing - Training and development - Wage levels / living wage - Worker engagement - Other (<i>please use Q1.1a to explain which workforce-related topics are subject to Board-level oversight</i>) 	F	Mandatory public	Rule 1 (1 point)	Drop-down list - select all that apply
		Alignments: UNGP 16, UNGPRF A2, GRI 102-20, CHRB A.2.1, KTC 1.3, ISO 30414 4.7.5				
		<p>Guidance</p> <p>The company is required to select:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > all relevant topics from the drop-down list. If selecting “Other”, the relevant topic(s) should be briefly described in the text box in Q1.1a. 				

1.1a	1.1a	If Other selected in Q1.1a, please explain which workforce-related topics are subject to Board-level oversight.	F	Mandatory public	Not scored	25 word limit
Alignments: --						
<p>Guidance</p> <p>The company is required to list:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > any workforce-related topics the Board oversees that aren't covered above. 						

1.2	1.2	Identify the Board members and committees and/or executive management positions with governance responsibility for workforce matters in the company's direct operations and supply chains . State their remit of responsibility.	F	Mandatory public	Rule 1 (1 point)	150 word limit
Alignments: UNGP 19, UNGPRF A2, UNGPRF A2.1, UNGPRF A2.2, GRI 102-18, GRI 102-20, CHRB A.2.2, CHRB A.2.1, KTC 1.3						
<p>Guidance</p> <p>The company is required to identify:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the Board and/or executive management position(s) with governance and lead responsibility for key workforce topics, which may be those identified at Q1.1; > the workforce topic(s) under each respective remit of responsibility or mandate. 						

1.3	1.3	Describe how information on workforce matters is integrated into governance processes, and how this informs company strategic planning.	F	Mandatory public	Rule 1 (1 point)	250 word limit
Alignments: UNGP 13, UNGP 16, UNGP 19, UNGPRF A2.1, UNGPRF A2.2 , UNGPRF A2.3, UNGPRF A2.4, UNGPRF C4, GRI 102-31, GRI 102-33, GRI 103-2, DJSI 3.1.5, CHRB A.2.3, CHRB B.1.3, ISO 30414 4.5.1, ISO 34014 4.4						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > how information is shared with those with governance responsibilities on workforce matters, including information on risks to labour rights; 						

	<ul style="list-style-type: none"> > how often those with governance responsibilities receive information and updates on these topics, including related risks and opportunities, and progress towards targets that have been set; > the process those with governance responsibilities follow when using this information to make decisions on workforce matters; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how insights from those with governance responsibility inform strategic decisions on workforce management; > how strategic planning on workforce topics shapes longer-term company plans so that the company’s model of workforce management can add value to its business model.
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Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Performance incentives

Background

The use of performance indicators can indicate how committed a company is to improving workforce management. When linked to the monitoring of the areas identified in Q1.2 they can be used to incentivise and hold those at the highest level of a company to account.

1.4	1.5	<p>How does the company assess and incentivise the performance of those with governance responsibility (identified at Q1.2) for workforce matters, such as those identified at Q1.1? Include relevant KPIs and weighting in compensation or remuneration schemes.</p>	F	Public or private?	Rule 1 (1 point)	250 word limit
<p>Alignments: UNGP 13, UNCP 19, UNGPRF A.2, UNGPRF A2.4, UNGPRF A2.3, GRI 103-3, GRI 102-35, DJSI 3.1.8, DJSI 3.1.9, DJSI 3.1.9, CHRB A.2.3</p>						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the company remuneration schemes aimed at aligning governance-level behaviour and decision-making with the company’s strategic goals related to workforce topics; > how the performance of Board members and/or senior executives, as relevant, with responsibility for workforce topics is assessed; > relevant targets or non-financial KPIs against which the performance of those in governance positions is measured and how the impact of meeting or failing to meet these targets impacts on remuneration schemes; 						

		<p><i>Next steps</i></p> <ul style="list-style-type: none"> > evidence that these assessment and incentivising processes are effective in ensuring the company respects human rights.
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Notes on this topic
In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Delegating authority
<p>Background</p> <p>While it is important to identify those ultimately responsible for a company’s approach to workforce management, it is also important to understand the day-to-day management of workforce matters i.e. the process for disseminating responsibilities through senior management and beyond. Investors want to ensure that effective procedures are in place to manage workforce matters and that human rights are embedded throughout the organisation.</p>

1.5	1.6	<p>How does the company organise the day-to-day management of workforce matters, including within supply chains, to delegate responsibility for managing risks to workers’ rights to the relevant business functions and senior managers, and beyond?</p>	F	Mandatory public	Rule 1 (1 point)	250 word limit
		<p>Alignments: UNGP 19, UNGP 13, UNGPRF A2.1, UNGPRF A2.3, GRI 102-19, GRI 102-20, DJSI 3.3, CHRB B.1.1, CHRB B.1.4, ISO 30414 4.5.1</p>				
		<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the process for delegating authority for priority workforce matters from governance and executive positions within the company to senior management; > the senior manager roles with responsibility for the day-to-day management of workforce issues related to workers’ rights, such as human resources and procurement positions (this does not include the role of suppliers in overseeing their workforce); > the positions of other employees tasked with taking decisions on workforce matters and working conditions. 				

Notes on this topic
In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Human rights policy commitment

Background

Companies should have a public commitment to respect universal human rights – at a minimum those set out in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the [core International Labour Organization \(ILO\) standards](#) – that is approved by the [highest governance body](#). A policy commitment on human rights represents an important public document that communicates a company’s values and principles in this area. It is a first step in setting out how a company will take action and influence decision-making within the business to ensure the commitment is made in practice. A company’s human rights policy should commit to respecting the human rights of workers and of other individuals or communities as relevant to the industry.

In line with the UNGPs, where a company has caused or contributed to a negative human rights impact, it must address the harm by providing a remedy. The form of remedy (e.g. [compensation](#), reimbursement of unpaid wages) must be identified in consultation with impacted workers. As a first step, a company should have a public commitment to provide a remedy where it is linked to harm to human rights, and should provide details on the [grievance mechanism](#) or channel through which impacted individuals can raise concerns – grievance mechanisms are covered in more detail in Section 10.

Investors want to see that companies are taking responsibility for any adverse impacts they have caused in a fair and prompt manner as the repercussions, especially reputationally,¹⁰ for failing to do so are considerable.¹¹ Consulting the affected [stakeholders](#) is key to understanding which remedial action is most appropriate and fair, as well as providing scope for a [Just Transition](#) to a low-carbon future.

A growing number of countries have introduced mandatory reporting on the steps companies take to identify and prevent modern slavery and other forms of [forced labour](#). Even if operating in jurisdictions without applicable legislation, companies have a duty to publicly prohibit forced labour, modern slavery and human trafficking across their business operations and relationships and to set out clear actions on how they are fulfilling this commitment.

1.6	1.7, 1.8, 2.9	Which public commitments on human rights has the company made? Select all that apply from the drop-down list.	F	Mandatory public	Rule 1 (1 point)	Drop-down list - select
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¹⁰ Harvard Law School Forum on Corporate Governance, “The Wells Fargo Cross-Selling Scandal” by Bryan Tayan, accessed 20th June 2020, <https://corpgov.law.harvard.edu/2019/02/06/the-wells-fargo-cross-selling-scandal-2/>.

¹¹This is Money, “Toxic tactics by Ryanair crashed our shares, say investors suing airline for staff strife and walkout by pilots”, accessed 20th June 2020, <https://www.thisismoney.co.uk/money/markets/article-7391071/Toxic-tactics-Ryanair-crashed-shares-say-investors-suing-airline.html>.

		<ul style="list-style-type: none"> - A commitment to respect all internationally recognised human rights that is approved at Board level - A commitment to prohibiting, identifying, and preventing forced labour, modern slavery and human trafficking in its operations and supply chains - A commitment to provide a remedy where it has caused or contributed to adverse human rights impacts affecting/linked to its business operations and relationships 				all that apply
		Alignments: UNGP 12, UNGP 15, UNGP 16, UNGP 18, UNGP 21, UNGP 22, UNGPRF A1, UNGPRF A2, UNGPRF C1, UNGPRF C6, GRI 103-3, GRI 106-16, GRI 409-1, DJSI 5.2.1, CHRB A.1.1, CHRB A.1.5, CHRB A.2.1, CHRB E2, CWC 1.2, CWC 1.2.1, CWC 4.2, CHRB D.1.5/D.2.5, KTC 1.1, SDG 8.7, SDG 16.2				
		Guidance The company is required to select all relevant policies from the drop-down list.				

1.6a	1.7a, 1.8a, 2.9a	For each commitment, provide a link to or attach the relevant public documents.	F	Mandatory public	Rule 1 (1 point)	URL/doc upload
		Alignments: --				
		Guidance Each commitment selected should include the following: <i>Getting started</i> <ul style="list-style-type: none"> > Respecting human rights <ul style="list-style-type: none"> > a public commitment to respect human rights that is approved at Board level. The policy commitment should respect universal human rights, at a minimum those set out in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the core ILO standards. > Forced labour, modern slavery and human trafficking <ul style="list-style-type: none"> > a public commitment where it prohibits forced labour, modern slavery and human trafficking or commits to identifying and preventing risk relating to these practices. 				

		<ul style="list-style-type: none"> > Providing a remedy <ul style="list-style-type: none"> > a public document setting out its commitment to provide a remedy where it has caused or contributed harm to human rights, including through its business relationships.
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1.6b	1.7b, 1.8b, 2.9b	For each commitment not in place, state why not and any plans to adopt one, including an expected date for publication.	F	Mandatory public	Rule 1 (1 point)	250 word limit	
		Alignments: --					
		<p>For each commitment the company has not selected, the company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > why it does not have the commitment in place and any plans to adopt one, with an expected date for publication. <p>This resource can help companies formulate a policy: https://www.businessrespecthumanrights.org/en/page/352/appendix-b-examples-of-policy-commitments</p>					

Notes on this topic	
In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.	

Section 2: Risk assessment and human rights due diligence – Direct Operations and Supply Chain

Why this section is important

Investors want to understand a [company's](#) processes for assessing, identifying and managing risks to the business and to people impacted by a company's [business activities](#). A robust risk management process indicates that a company is well-positioned to anticipate and respond to risks before they become adverse impacts, while proactively seeking to generate [opportunities](#) that could benefit its workforce and business strategy. This is particularly relevant as companies transition their business activities to align with a low carbon economy. Companies must give due consideration to the relationship between workforce and climate-related risks and opportunities in order to ensure the transition is both just and socially inclusive.¹²

[Human rights due diligence](#) is the starting point for any meaningful identification of risks to people. In line with the UN Guiding Principles on Business and Human Rights (UNGPs), companies have a responsibility to assess and identify their [salient human rights issues](#) (these are the most severe potential or actual negative impacts in connection with a company's operations or [value chain](#)), take action to prevent and mitigate adverse impacts, and provide a [remedy](#) where it has caused or contributed to harming [human rights](#). Conducting human rights due diligence should be an ongoing process that considers all people potentially impacted by a company's activities, with particular attention being paid to vulnerable groups.

Investors are keen to understand this as a company's salient human rights issues likely correlate with risk to the business, "as seen in the many instances where they lead to reputation-damaging campaigns, disruption and delays to operations, increased costs of managing conflict, litigation and other costs or loss in value to the business."¹³

Findings from the company's human rights due diligence process should inform wider risk management strategies. In line with the UNGPs, "human rights due diligence can be included within broader enterprise risk management systems, provided that it goes beyond simply identifying and managing material risks to the company itself, to include risks to rights-holders".

¹² Section B in Final TCFD Recommendations Report, "Recommendations of the Task Force on Climate-related Financial Disclosures", page 13, accessed 24th June 2020, <https://www.fsb-tcfd.org/wp-content/uploads/2017/06/FINAL-2017-TCFD-Report-11052018.pdf>.

¹³ Business and Human Rights Resource Centre, "Caroline Rees of Shift explains why companies should address salient human rights issues", accessed 25th July 2020, <https://www.business-humanrights.org/en/latest-news/caroline-rees-of-shift-explains-why-companies-should-address-salient-human-rights-issues/>.

Human rights due diligence

Background

It is crucial that all companies have a robust, well documented and ongoing [human rights due diligence](#) process to ensure they fully understand, identify and account for the positive and negative impacts they're having on people and society. Investors are keen to understand how companies are managing this as the failure to identify, prevent and address adverse human rights impacts may lead to reputational, operational, financial and legal risk, which impacts a company's share price. As employers and customers, companies have a responsibility to identify and assess human rights risks and impacts and to communicate openly and clearly with all [stakeholders](#). Further, as the public becomes more concerned about companies' impact on human rights,¹⁴ it's in companies' interests to be transparent on these issues. As the European Union moves to introduce mandatory human rights due diligence, companies that already have these processes established will be significantly better placed to comply with any proposed legislation.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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Core indicator						
2.1	2.1	Does the company conduct ongoing human rights due diligence to identify, prevent, mitigate and account for human rights risks and adverse impacts?	F	Mandatory public	Rule 3 (1 point for Yes)	Yes/No
		Alignments: UNGP 15, UNGP 17, UNGP 18, UNGPRF A2, UNGPRF A1, UNGPRF C1, DJSI 5.2.4, CHRB B.2.1, CHRB B.2.2, CHRB B.1.3/B.2.3, KTC 2.2, ETI RF B4.2				
		Guidance The company is required to select Yes or No.				

2.1a	2.1a	If yes, provide more information (see guidance for what to include).	F	Mandatory public	Rule 1 (1 point)	250 word limit
		Alignments: --				

¹⁴ Accenture, "From Me to We, the Rise of the Purpose-led Brand", accessed 14th July 2020, <https://www.accenture.com/acnmedia/thought-leadership-assets/pdf/accenture-competitiveagility-gcpr-pov.pdf#zoom=50>.

Guidance

If the company selected Yes for Q2.1, the company is required to disclose:

Getting started

- > the process the company follows to conduct ongoing human rights due diligence or assess risks to human rights, including:
 - > The tools and techniques the company uses to conduct human rights due diligence, including whether and how the company utilises human rights impact assessments as part of the process;
 - > The human rights standards used to guide the due diligence process (e.g., ILO conventions, international human rights treaties, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises);
 - > How human rights due diligence is integrated into the companies operations;
 - > The scope of the process. This includes what part(s) of the company's value chain the due diligence process covers (e.g., direct operations, supply chain, business relationships), and what level of the business the process is conducted at (e.g., group level, country level, project level);
 - > How and to whom findings from the due diligence process are communicated;
 - > The process followed when actual or potential risks or negative impacts to human rights are identified in the due diligence process;

Next steps

- > How affected or potentially affected rights-holders are involved in the process, including any steps taken to ensure rights-holder involvement is non-discriminatory and rights-holders are provided with capacity building required to meaningfully participate in the process;
 - > How the severity of human rights risks/impacts is determined, including whether affected or potentially affected rights-holders inform the assessment of severity;
 - > How the effectiveness of the process is assessed, including which metrics are used and how the findings of this assessment are integrated into the due diligence process.
- > A link to a document publicly describing the due diligence process and/or findings.

This resource can help companies when implementing human rights impact assessments:

https://www.humanrights.dk/sites/humanrights.dk/files/media/dokumenter/udgivelseser/hria_toolbox_2020/eng/dihr_hria_guidance_and_toolbox_2020_eng.pdf

2.1b	2.1b	If no, state why not and any plans to conduct human rights due diligence in the future.	F	Public or private?	Rule 3 (1 point)	150 word limit
Alignments: UNGP 17, GRI 412-1						
<p>Guidance</p> <p>If the company selected No for Q2.1, the company is required to explain:</p> <ul style="list-style-type: none"> > why it does not yet undertake human rights due diligence and any plans to do so, including an expected date for commencement. <p>This resource can help companies when implementing human rights impact assessments:</p> <p>https://www.humanrights.dk/sites/humanrights.dk/files/media/dokumenter/udgivelseser/hria_toolbox_2020/eng/dihr_hria_guidance_and_toolbox_2020_eng.pdf</p>						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Risks and opportunities

Background

A company's activities will impact human rights in various ways, both positive and negative. Companies with large-scale operations will have multiple human rights risks and impacts, potentially across different geographies. As part of their ongoing human rights due diligence, companies should be identifying the salient human rights issues. They should be defined by their scale (the gravity of the impact on human rights), scope (the number of individuals that are or could be affected) and remediation (how difficult it would be to rectify the resulting harm).

Investors are interested in understanding if a company has a distinct risk assessment process in relation to the [direct operations](#) workforce; how this relates to other processes such as ongoing human rights due diligence and wider enterprise risk management; and how robust this process is. Equally, investors are keen to see how companies are making the most of new opportunities to innovate, expand and add value to their business.

2.2	2.2	Describe the company's process for identifying and assessing workforce risks and opportunities in its direct operations . Include how the company's human rights due diligence activities inform the process.	F	Mandatory public	Rule 1 (1 point)	250 word limit
Alignments: UNGP 15, UNGP 17, UNGP 18, UNGPRF A2, UNGPRF A1, UNGPRF C1, DJSI 5.2.4, CHRB B.2.1, CHRB B.2.2, CHRB B.1.3/B.2.3, KTC 2.2, ETI RF B2.1						

		<p>Guidance</p> <p>The company’s description is required to include (for Q2.2 and Q2.3, as relevant):</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > its process for mapping or assessing risk and opportunities relating to its workforce; for example, through a human rights due diligence process, consultations with workers; desk-based research, external reports, internal grievance mechanisms, supplier audits; > the business activities covered by this process whether in the company’s direct operations, or supply chain; > who, in the company or externally, is involved in the process for identifying and assessing opportunities, risks and actual adverse human rights impacts; > who is typically consulted in the assessment process (internal and external stakeholders); > how often risk assessments take place; > the systems in place to collect relevant data in risk assessments and for the identification of opportunities; > how results are reported and communicated; > how the company’s assessment of risks to workers and human rights supports the company’s wider enterprise risk assessment processes.
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2.3	2.3	Describe the company's process for identifying and assessing workforce risks and opportunities in its supply chain , if different from Q2.2. Include how the company’s human rights due diligence activities inform the process.	F	Mandatory public	Rule 1 (1 point)	250 word limit
		Alignments: UNGP 15, UNGP 18, UNGPRF B2 , GRI 102-29a, GRI 102-43, GRI 414-2, DJSI 3.2.1, DJSI 3.2.2, DJSI 3.2.2, CHRB B.2.1, CHRB B.2.2, KTC 2.2, KTC 3.2				
		<p>Guidance</p> <p>See 2.2 above.</p>				

2.4	2.4	Identify three workforce opportunities for the business relating to the company's direct operations and/or supply chain .	F	Mandatory public	Rule 4 (max 3 points)	Table
		Alignments: GRI 102-15, DJSI 3.3.3				
		<p>Guidance</p> <p>The company can disclose up to three opportunities. If wanting to disclose fewer than three, state that no more than one/two (as applicable) have been identified in the remaining cells.</p>				

The company is required to provide:

Getting started

- > a brief summary describing their top three opportunities.

Business opportunities	Description
Opportunity 1	150 word limit
Opportunity 2	150 word limit
Opportunity 3	150 word limit

2.5	2.5	What action has the company taken, or intends to take, to ensure these opportunities add value to the company? If none, please explain why not and any plans to do so in the future.	F	Public or private?	Rule 4 (max 3 points)	Table
		Alignments: GRI 103-2				
		<p>Guidance</p> <p>The company can disclose up to three opportunities. If wanting to disclose fewer than three, state that no more than one/two (as applicable) have been identified in the remaining cells.</p> <p>The information should be provided for each opportunity in the same order as the opportunities disclosed at Q2.4.</p> <p>The company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > what steps have been taken to take advantage of these opportunities to add value to the business including, for example, what part of the business is involved, which workers would be affected and how the opportunity would add value to the business; or > if no steps have been taken, how the company plans to capitalise on these opportunities in the future. 				

Business opportunities	Action taken to capitalise on identified opportunities
Opportunity 1	250 word limit
Opportunity 2	250 word limit
Opportunity 3	250 word limit

2.6	2.6	What are the company's salient human rights issues relating to workers' rights in the company's value chain ? Select the area of the business as applicable.	F	Mandatory public	Rule 4 (max 3 points)	Table
		Alignments: UNGP 18, UNGPRF B1, GRI 102-15, DJSI 3.3.3, ISO 30414 4.6, ETI RF D				
		<p>Guidance</p> <p>The company can disclose up to three salient human rights issues. If wanting to disclose fewer than three, state that no more than one/two (as applicable) have been identified in the remaining cells.</p> <p>The company is required to:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > describe up to three salient human rights issues or adverse impacts that relate to workers' rights, identifying the relevant rights issue (for example, living wages; safe and healthy working conditions; forced labour; discrimination and harassment etc.) and the workers or worker demographic impacted; > identify the business operations, business relationship or supplier type where this risk has been identified (the risk identified must be specific to the company); > select the relevant area where the risk or adverse impact is present from the drop-down list. 				

Salient human rights issues	Description	Area of the business [drop down, <i>not scored</i>]
Issue 1	<i>250 word limit</i>	<i>[Select all relevant options]</i> - direct operations - first tier supplier - second tier and below supplier - other business relationships e.g. customers
Issue 2	<i>250 word limit</i>	<i>[Select all relevant options]</i> - direct operations - first tier supplier - second tier and below supplier - other business relationships e.g. customers
Issue 3	<i>250 word limit</i>	<i>[Select all relevant options]</i> - direct operations - first tier supplier - second tier and below supplier - other business relationships e.g. customers

Background

Assessing and identifying risks to human rights means assessing risks to people from their perspective. A company’s risk assessment process needs to engage with those who are or could be impacted by its business activities – that is, “potentially affected stakeholders” – as well as their legitimate representatives. Consulting with workers, their representative bodies and trade unions is vital for assessing risks to workers’ rights and identifying which issues are most severe and need to be prioritised. Ensuring all voices are heard will enable a more Just Transition to a low-carbon future.

2.7	2.7	How did consultations with workers and/or worker representative bodies, including trade unions, help the company identify these salient human rights issues ? State the stakeholders consulted.	F	Mandatory public	Rule 4 (max 3 points)	Table
		Alignments: UNGP 18, UNGPRF B1, GRI 102-15, DJSI 3.3.3, ISO 30414 4.6, ETI RF B2.1				
		<p>Guidance</p> <p>The company can disclose up to three salient human rights issues. If fewer than three have been identified, state that no more than one/two, as applicable, have been identified in the remaining cells.</p> <p>The information should be provided for each risk in the same order as the risks disclosed at Q2.6.</p> <p>The company is required to:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > describe how the views of workers, trade unions or other worker representative bodies were sought during the risk assessment process to help identify the most severe human rights issues; > identify any categories of workers and/or worker representatives, including trade unions, or other stakeholders that were consulted during the process. 				

Salient human rights issues	Consultations with workers and other stakeholders
Issue 1	<i>250 word limit</i>
Issue 2	<i>250 word limit</i>
Issue 3	<i>250 word limit</i>

Background

Once the salient human rights issues have been identified, companies need to take action to stop risks to human rights from becoming adverse human rights impacts and/or to mitigate the harmful impact. The objective of [human rights due diligence](#) is to prevent the occurrence of harm which can amount to a breach of human rights. Sometimes, a company may be able to modify its own behaviour to prevent such harm occurring. However, where the potential or actual harm involves third parties, companies should use any leverage it has over that third party to mitigate the harmful impact.

2.8	2.8	What action has the company taken, or intends to take, to prevent and mitigate the salient human rights issues identified?	I	Mandatory public	Rule 4 (max 3 points)	Table
		Alignments: UNGP 19, UNGP 17, UNGPRF C4.3, GRI 412-1, DJSI 3.2.1, DJSI 3.2.2, DJSI 3.2.2, CHRB B.2.3, ETI RF B3.1				
		<p>Guidance</p> <p>The company can disclose up to three salient human rights issues. If fewer than three have been identified, state that no more than one/two, as applicable, have been identified in the remaining cells.</p> <p>The information should be provided for each risk in the same order as the risks disclosed at Q2.6.</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the steps that have been or will be taken to prevent and/or mitigate the identified risks to human rights to stop them from becoming adverse impacts; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > where a third-party (e.g. a supplier) is involved, how the company has used its leverage or has identified how it could use its leverage through its business relationship to respond to the risk, or to enable remedy where adverse impacts or human rights harms are identified. 				

Salient human rights issues	Action taken by the company
Issue 1	<i>250 word limit</i>
Issue 2	<i>250 word limit</i>
Issue 3	<i>250 word limit</i>

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Responding to human rights risk across the value chain

Background

In line with the UNGPs, where a company has caused or contributed to a negative human rights impact, it must address the harm by providing a remedy. The form of remedy (e.g. compensation, reimbursement of unpaid wages) must be identified in consultation with impacted workers. As a first step, a company should have a public commitment to provide a remedy where it is linked to harm to human rights, and should provide details on the grievance mechanism or channel through which impacted individuals can raise concerns – grievance mechanisms are covered in more detail in Section 10.

Investors want to see that companies are taking responsibility for any adverse impacts they have caused in a fair and prompt manner as the repercussions, especially reputationally,¹⁵ for failing to do so are considerable.¹⁶ Consulting the affected stakeholders is key to understanding which remedial action is most appropriate and fair, as well as providing scope for a Just Transition to a low-carbon future.

2.9	2.10	Provide an example of how the company has monitored the effectiveness of actions taken to address negative impacts on the human rights of workers in the reporting period , including by consulting with impacted workers and any lessons learned.	I	Public or private?	Rule 1 (1 point)	250 word limit
		Alignments: UNGP 20, UNGP 21, UNGP 31, UNGPRF A2.5 , UNGPRF C5.1 , UNGPRF C6.3 , UNGPRF C6.4, GRI 409-1, CHR B.2.4, KTC 5.1, KTC 6.1, ETI RF B2.2				
		<p>Guidance</p> <p>The company’s example is required to include:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > how the company verified the effectiveness of its actions to prevent or mitigate risks to human rights; 				

¹⁵ Harvard Law School Forum on Corporate Governance, “The Wells Fargo Cross-Selling Scandal” by Bryan Tayan, accessed 20th June 2020, <https://corpgov.law.harvard.edu/2019/02/06/the-wells-fargo-cross-selling-scandal-2/>.

¹⁶ This is Money, “Toxic tactics by Ryanair crashed our shares, say investors suing airline for staff strife and walkout by pilots”, accessed 20th June 2020, <https://www.thisismoney.co.uk/money/markets/article-7391071/Toxic-tactics-Ryanair-crashed-shares-say-investors-suing-airline.html>

- > whether impacted workers were consulted in the process of evaluating steps taken to address negative impacts on workers' human rights and the way in which the consultation was carried out;
- > whether the company has communicated the results of this evaluation;

Next steps

- > any challenges in trying to prevent, mitigate and/or address adverse impacts on human rights;
- > any lessons learned and, if so, how learnings have been integrated into internal decision-making to prevent future human rights risks.

Please note that this question is intended to provide companies with the opportunity to talk explicitly about an example of the effectiveness of their remediation actions. [Grievance mechanisms](#) and how they're implemented and monitored are covered in Section 10.

Background

While not all work performed by children is damaging, [child labour](#) deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. Despite previous progress on child labour, the number of children in child labour has increased by 8.4 million in the last four years – with 9 million additional children at risk due to the impact of COVID-19.¹⁷ Investors are keen to understand what steps companies are taking to address child labour in their value chains. In addition to the severe consequences for children engaged in child labour, instances of child labour can often act as a proxy for broader workforce issues. Additionally, investors want to understand how all companies are tackling this issue, as while certain sectors are at particularly high risk, some risk is near universal, with almost a fifth of children in situations of child labour working in the service sector.¹⁸

2.10	--	What action has the company taken to identify and eliminate child labour across its value chain?	I	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: SDG 8.7, SDG 16.2, GRI 408-1, CHRB A.1.2, CHRB D.1.4, CHRB D.2.4, ILO C138, ILO C182						
<p>Guidance</p> <p>The company is required to:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > describe the steps the company has taken to identify and eliminate child labour, including, for example: <ul style="list-style-type: none"> > Age verification measures that have been introduced by the company or its suppliers; > Any partnerships the company has established to identify and eliminate child labour, including with clients, suppliers, peer companies and/or NGOs; > Any measures to protect children affected by child labour, for example through education or remediation programmes; > Any measures specifically tackling the worst forms of child labour. > provide a link to or attach a public commitment where it prohibits child labour or commits to identifying and preventing risk relating to this practice; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the company assesses the effectiveness of these mechanisms; > any evidence demonstrating that these measures have been effective. 						

¹⁷ ILO, Unicef, “Child Labour: Global Estimates 2020, Trends and the Road Forward”, accessed 15th July 2021, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---ipec/documents/publication/wcms_797515.pdf

¹⁸ ILO, Unicef, “Child Labour: Global Estimates 2020, Trends and the Road Forward”, accessed 15th July 2021, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---ipec/documents/publication/wcms_797515.pdf

Background

Free [prison labour](#), or work that is performed voluntarily, can be a valuable activity for detained people but it becomes exploitative when there are elements of coercion, force, and threat of punishment against detainees. The natural power dynamics in prisons, and the often opaque nature of work in prisons, can create circumstances where risks to workers' rights are more acute, particularly around practices such as forced labour and modern slavery. Investors want to know what approach companies are taking to prison labour, and if prison labour does make up part of their value chain, how the company ensures that work is enriching and not exploitative.

2.11	--	Is prison labour used in the company's value chain?	I	Public or private?	Not scored	250 word limit
Alignments: SDG 8.7, SDG 8.8, GRI 409-1, ILO C029, ILO C105						
Guidance The company is required to select Yes or No.						

2.11a	--	If Yes, provide more details (see guidance for what details to include).	I	Public or private?	Rule 2 (1 point)	250 word limit
Alignments: SDG 8.7, SDG 8.8, GRI 409-1, ILO C029, ILO C105						
Guidance If the company selected Yes for Q2.11, the company is required to describe: <p><i>Getting started</i></p> <ul style="list-style-type: none"> > how prison labour is used by the company, including: <ul style="list-style-type: none"> > The products, goods or services prison labour is used for; > The operating locations where prison labour is used. <p><i>Next steps</i></p> <ul style="list-style-type: none"> > the steps the company has taken to ensure prison labour used by the company is not exploitative, including how the company ensures that: <ul style="list-style-type: none"> > Incarcerated workers sign a standardised contract indicating their agreement to work, wages, and conditions of work; > Incarcerated workers can withdraw their consent at any time; > Incarcerated workers receive wages are comparable to free workers with similar skills and experience in the relevant occupation; > Whether wages are paid directly to workers; > Whether daily working hours are in accordance with local law; > Whether health and safety measures are in accordance with local law; > Whether workers are able to develop new skills; > Whether workers could continue work of the same type on release; > Whether there is third-party oversight of the work carried out by prisoners. 						

2.11b	--	If No, state why not and any plans to do so in the future.	I	Public or private?	Rule 2 (1 point)	150 word limit	
		Alignments: SDG 8.7, SDG 8.8, GRI 409-1, ILO C029, ILO C105					
		<p>Guidance</p> <p>If the company selected No for Q2.11, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > The steps the company has taken to ensure prison labour is not being used throughout its value chain; > Any policy or commitment the company has in place prohibiting the use of prison labour; > Any plans to amend or retract this policy, or to begin using prison labour in the future, and the reasons for this. 					

Background

The COVID-19 pandemic has highlighted the use of workforce surveillance, particularly in response to the increase in home working. There have also been longer-term concerns around the use of surveillance and the impact this has on workers, for example, the use of surveillance to increase productivity and prevent unionisation.¹⁹ While there may be legitimate reasons for the use of worker surveillance, investors want to know how companies are ensuring these measures are proportionate and do not pose unnecessary restrictions on workers' rights.

2.12	--	Describe any workforce surveillance measures used to monitor workers, and how the company ensures this does not have a disproportionate impact on workers' right to privacy. If the company does not conduct any form of workforce surveillance , state this.	I	Public or private?	Rule 1 (1 point)	250 word limit	
		Alignments: --					
		<p>Guidance</p> <p>The company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > What kinds of workforce surveillance they engage in, if any; > What data is collected from this surveillance, what it is used for, who has access to it and how long it is retained. <p><i>Next steps</i></p>					

¹⁹ For example: The Independent, "Amazon uses worker surveillance to boost performance and stop staff joining unions, study says", accessed 15th June 2021
<https://www.independent.co.uk/news/world/americas/amazon-surveillance-unions-report-a9697861.html>

	<ul style="list-style-type: none"> > How workers and worker representative groups, including trade unions, were consulted in the use of <u>workforce surveillance</u>; > Whether monitoring is focused on specific groups of staff, and what the justification for this is; > How the company is transparent with workers about their use of surveillance, including how the company informs workers that they are being monitored, what is being monitored, how they are being monitored, what monitoring data is used for, and who has access to this data; > Whether worker consent is required before surveillance methods are implemented; > The criteria used to determine whether <u>workforce surveillance</u> is necessary and proportionate.
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Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Response to COVID-19

Background

Investors need to understand how companies are building business resilience, especially in light of the upheavals caused by the [COVID-19](#) pandemic that has affected so many workers around the world. Resilience enables companies to adapt quickly to disruptions, maintain continuous core functions and safeguard people, assets and brand equity. In many cases, resilience acts as a proxy for a sustainable long-term business model, one that is capable of outlasting economic downturns and uncertainty. Because of this, investors have a keen interest in understanding a company's approach.

2.13	2.11	Describe your approach to ensuring workforce, supply chain and business resilience in the event of COVID-19, including how workforce issues are being considered in recovery plans post-COVID-19.	F	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: UNGP 17						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > steps taken to mitigate risks to the workforce during the COVID-19 health pandemic and to put in place a recovery plan; > decisions taken, as relevant, to secure the health and safety, and economic resilience, of the company's employees and wider workforce during the development of response and recovery plans. 						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 3: Workforce composition – Direct Operations

Why this section is important

The workforce is often cited as a [company's](#) most valuable asset and investors increasingly demand greater transparency on workforce composition.²⁰ Investors seek clarity on the scale and geographic scope of a company's workforce and look for detail on the various contract types used to employ those who contribute to [business activities](#) and business value.²¹ To offer a comprehensive understanding of the workforce model, companies should adopt a broad interpretation of their [direct operations](#) workforce so that their headcount includes [employees](#), [contractors](#) and [non-employee direct operations workers](#) who provide regular company services.

The combination of this emphasis on transparency and the growing number of workers employed on non-permanent contracts has enhanced public and regulatory scrutiny of workforce models and related risks.²² Heightened dependency on employees on [fixed-term](#) or [non-guaranteed hours](#) contracts is indicative of a less secure workforce with access to fewer employment benefits than comparable permanent employees.²³

Enhanced scrutiny of workforce models and their related risks has only increased demand for more information at a disaggregated level. Investors are particularly interested in understanding a company's use of various contract types in combination with workforce demographics, such as female employees, which tend to be prevalent in different contractual working arrangements.²⁴ Demands for greater transparency also come at a time when third-party organisations for recruitment and contracting are widely used.²⁵ Companies' lack of oversight of employment practices in these arrangements presents specific challenges, particularly due to workers' increased exposure to [labour rights](#) risks, demonstrating the need for more comprehensive reporting across the entire workforce.²⁶

²⁰ Integrated Reporting, "Creating Value: The Value of Human Capital Reporting", page 4, accessed 15th July 2020, https://integratedreporting.org/wp-content/uploads/2015/12/CreatingValueHumanCapitalReporting_IIRC06_16.pdf.

²¹ Financial Reporting Council, "Workforce Related Corporate Reporting: Where to next?", page 3, accessed 15th July 2020, <https://www.frc.org.uk/getattachment/59871f9b-df44-4af4-ba1c-260e45b2aa3b/LAB-Workforce-v8.pdf>.

²² EY Global, "How the Gig Economy is Changing the Workforce", accessed 16th July 2020, https://www.ey.com/en_gl/tax/how-the-gig-economy-is-changing-the-workforce.

²³ National Institute of Economic and Social Research, "International Trends in Insecure Work", page 5, accessed 19th July 2020, <https://www.niesr.ac.uk/sites/default/files/publications/InternationalTrendsInInsecureWork.pdf>.

²⁴ Trades Union Congress, "Experiencing Workplace Insecurity in the UK", page 13, accessed 17th July 2020, <https://www.tuc.org.uk/sites/default/files/insecure%20work%20report%20final%20final.pdf>.

²⁵ International Labour Organisation, "Non-standard Employment Around the World", page 49, accessed 17th July 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_534326.pdf.

²⁶ See previous footnote, page 203.

An effective workforce model can drive increased productivity, worker wellbeing and operational benefits for companies.²⁷ Conversely, an over-reliance on temporary staff and lack of oversight of workforce issues has the opposite effect and creates potential reputational, financial and legal risks.²⁸

Structure and location of direct operations

Background

It is important for investors to have an accurate understanding of both the overall volume and the geographical spread of workers delivering core services on behalf of a company. Knowledge of the number of employees involved in a company’s activities provides crucial insight into the potential scale of impacts which may arise from workforce issues.²⁹ Awareness of the key [locations](#) in which a company’s [direct operations](#) take place gives investors a contextual understanding of the information disclosed by companies throughout the survey. With increasing understanding of the value workers contribute to a company’s performance and share price, investors seek more transparency as to its structure in order to understand how this resource is being utilised.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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3.1	3.1	Provide the total number of employees in the company’s direct operations .	F	Mandatory Public	Rule 1 (1 point)	Numbers only
Alignments: GRI 102-7, ISO 30414 4.7.12						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the total number of people directly employed across their global operations, ideally at the end of the period of time the company is reporting on in this response. 						

²⁷ Integrated Reporting, “Creating Value: The Value of Human Capital Reporting”, page 3, accessed 15th July 2020, https://www.integratedreporting.org/wp-content/uploads/2015/12/CreatingValueHumanCapitalReporting_IIRC06_16.pdf

²⁸ See previous footnote, page 8.

²⁹ GRI, “Guidance for Disclosure”, section 102-8-d, page 10, accessed 15th July 2020, <https://www.globalreporting.org/standards/media/1037/gri-102-general-disclosures-2016.pdf>.

3.2	3.2	Provide the percentage (%) of total employees in the company's direct operations in each of the company's significant operating locations .	F	Mandatory Public	Rule 6 (max 2 points)	Table
		Alignments: GRI 102-7				
		<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the proportion (as a percentage) of people employed in its direct operations at each of the company's significant operating locations, as defined by the company. <p>The company can disclose data for up to 20 significant operating locations.</p>				

Significant operating location	Percentage (%) of total employees in the direct operations
<i>Location 1 name [50 word limit]</i>	<i>Enter %</i>
<i>Location 2 name [50 word limit]</i>	<i>Enter %</i>
<i>Location 3 name [50 word limit]</i>	<i>Enter %</i>

3.2a	3.2a	Please define what a “significant operating location” is for your company.	F	Mandatory Public	Not scored	150 word limit
		Alignments: GRI 102-4				
		<p>Guidance</p> <p>The company is required to include:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > an explanation as to what they mean by ‘significant operating location’; > any criteria used for determining the existence of a significant operating location such as number of workers, net revenue and production volume; > whether the location is defined by reference to region or country. 				

3.2b	3.2b	How many operating locations does your company have in total in your direct operations ?	F	Mandatory Public	Not scored	50 word limit
		Alignments: GRI 102-7				
		Guidance				

The company is required to provide:

Getting started

> the total number of [locations](#) in which their [direct operations](#) are carried out.

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Contract Types

Background

The rapidly changing employment environment and increased use of contingent contracts has resulted in investors placing a greater focus on the types of contracts companies use.³⁰ Investors look for a breakdown of the contract types used in order to gain insight into the different types of labour a company uses to realise its business objectives.

Whilst the flexibility of non-standard working arrangements may be desirable to some workers, increasing dependence on contingent work contracts results in increased job insecurity³¹ as demonstrated by the lack of employment benefits received by [contingent workers](#) which permanently contracted employees are usually entitled to (e.g. holiday leave, sickness pay, and training and development opportunities).³² With women making up a greater proportion of the contingent workforce than men, the rise in non-permanent contracts poses a real threat to [gender](#) equality in the workplace.³³

Investor concern about growing reliance by companies on subcontracted workers and those recruited by agencies is heightened when such third-party organisations are located in high-risk geographies or employ a high proportion of vulnerable workers. The lack of company oversight over employment practices exacerbates workers' exposure to [labour rights](#) risks. It also means that companies themselves are potentially exposed to legal, financial and reputational risks associated with precarious and exploitative labour practices.³⁴

³⁰ European Foundation for the Improvement of Living and Working Conditions, “Non-permanent Employment, Quality of Work and Industrial Relations”, accessed 17th July 2020, <https://www.eurofound.europa.eu/publications/report/2002/non-permanent-employment-quality-of-work-and-industrial-relations>.

³¹ ILO, “The Consequences of Job Insecurity for Employees: the Moderator Role of Job Dependence”, page 1, accessed 27th July 2020, http://www.ilo.org/wcmsp5/groups/public/---ed_dialogue/---actrav/documents/meetingdocument/wcms_161364.pdf.

³² National Institute of Economic and Social Research, “International Trends in Insecure Work”, page 5, accessed 19th July 2020, <https://www.niesr.ac.uk/sites/default/files/publications/InternationalTrendsInInsecureWork.pdf>.

³³ Trades Union Congress, “Experiencing Workplace Insecurity in the UK”, page 13, accessed 17th July 2020, <https://www.tuc.org.uk/sites/default/files/insecure%20work%20report%20final%20final.pdf>.

³⁴ International Labour Organisation, “Non-standard Employment Around the World”, page 203, accessed 17th July 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_534326.pdf.

Core indicator						
3.3	3.3	Provide the number and/or percentage (%) of the company's employees on each contract type as a proportion of the total direct operations workforce.	F	Mandatory Public	Rule 7 (max 3 points)	Table
Alignments: GRI 102-8, CWC 1.1, ISO 30414 4.7.12						
<p>Guidance</p> <p>The company is required to provide as an aggregate figure:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the total number of employees and/or the percentage of employees as a proportion of the total number of people working in the company's direct operations for each contract type, i.e. not only the people employed in the company's significant operating locations. <p>Please note that the company can define which part of the direct operations workforce this information covers in Q3.7.</p>						

Contract type	Total number of direct operations employees on each contract type	Percentage (%) of direct operations workforce on each contract type
Indefinite/Permanent employees	<i>Enter number</i>	<i>Enter %</i>
Fixed-term/Temporary employees	<i>Enter number</i>	<i>Enter %</i>
Full-time employees	<i>Enter number</i>	<i>Enter %</i>
Part-time employees	<i>Enter number</i>	<i>Enter %</i>
Non-guaranteed hours employees (casual workers, on-call employees, zero-hours contracts)	<i>Enter number</i>	<i>Enter %</i>

Core indicator						
3.4	3.4	Provide the gender balance (as a percentage (%)) for each contract type in Q3.3, as well as the overall gender breakdown of your direct operations workforce.	F	Mandatory Public	Rule 8 (max 4 points)	Table
Alignments: GRI 102-8, DJSI 3.1.4, CWC 1.1, SDG 5.1						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the proportion (as a percentage) of female, male and non-binary employees for each contract type across the direct operations workforce. The combined percentage for each row should equal 100%. <p>Please note that the company can define which part of the direct operations workforce this information covers in Q3.7.</p>						

Contract type	Female (%) of direct operations workforce on each contract type	Male (%) of direct operations workforce on each contract type	Non-binary (%) of direct operations workforce on each contract type
Indefinite/Permanent employees	Enter %	Enter %	Enter %
Fixed-term/Temporary employees	Enter %	Enter %	Enter %
Full-time employees	Enter %	Enter %	Enter %
Part-time employees	Enter %	Enter %	Enter %
Non-guaranteed hours employees (casual workers, on-call employees, zero-hours contracts)	Enter %	Enter %	Enter %
Total direct operations workforce	Enter %	Enter %	Enter %

Core indicator						
3.5	3.5	Provide the total number and/or percentage (%) of the company's non-employee direct operations workers as a proportion of the total direct operations workforce.	F	Mandatory Public	Rule 7 (max 2 points)	Table
Alignments: GRI 102-8, CWC 1.1.1, CWC 1.1.3						
<p>Guidance</p> <p>The company is required to provide as an aggregate figure:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the total number of workers and/or the percentage of workers as a proportion of the company's total direct operations workforce for those in contractual working arrangements not already covered by the key contract types in Q3.3. <p>Please note that the company can define which part of the direct operations workforce this information covers in Q3.7.</p>						

Contract type	Total number of workers on each contract type	Percentage (%) of workers on each contract type
Contractors (independent, self-employed)	<i>Enter number</i>	<i>Enter %</i>
Agency workers (e.g. labour agency, recruitment agency workers)	<i>Enter number</i>	<i>Enter %</i>
Franchisee workers	<i>Enter number</i>	<i>Enter %</i>
Third party on site workers (e.g. subcontracted service workers, third-party contract workers)	<i>Enter number</i>	<i>Enter %</i>

Core indicator						
3.6	3.6	Provide the gender balance (as a percentage ((%) of the figures presented at Q3.5) for each contract types.	I	Public or private?	Rule 8 (max 2 points)	Table
Alignments: GRI 102-8, SDG 5.1						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the proportions (as a percentage) of female, male and non-binary workers for each contract type not already covered by the key contract types in Q3.3. The combined percentage for each row should equal 100%. <p>Please note that the company can define which part of the direct operations workforce this information covers in Q3.7.</p>						

Contract type	Female (%) of workers on each contract type	Male (%) of workers on each contract type	Non-binary (%) of workers on each contract type
Contractors (independent, self-employed)	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>
Agency workers (e.g. labour agency, recruitment agency workers)	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>
Franchisee workers	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>
Third party on site workers (e.g. subcontracted service workers, third-party contract workers)	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>

Core indicator						
3.7	3.7	<p>Scope of disclosure (relates to Q3.3-3.6)</p> <ul style="list-style-type: none"> - Domestic operations/HQ only - All significant operating locations - ≤25% of direct operations workforce - 26%-50% of direct operations workforce - 51%-75% of direct operations workforce - ≥76% of direct operations workforce - All direct operations workforce 	n/a	Mandatory Public	Not scored	Drop-down list – select one item
Alignments: --						
<p>Guidance</p> <p>The company is required to select one item from the drop-down list.</p>						

Core indicator						
3.8	3.8	<p>Has the proportion of workers on contingent contracts (i.e. fixed-term/temporary employees, contractors, agency workers and/or third party on site workers) increased or decreased substantively over the last reporting period?</p>	I	Public or private?	Not scored	Yes/No
Alignments: GRI 102-8, CWC 1.5						
<p>Guidance</p> <p>The company is required to select Yes or No.</p>						

3.8a	3.8a	If yes, explain why and if the company expects this trend to continue in the future.	I	Public or private?	Rule 2 (1 point)	150 word limit	
		Alignments: GRI 102-8, CWC 1.5					
		<p>Guidance If the company selected Yes for Q3.8, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > which areas of the business have seen an increase or decrease in the number of workers on contingent contracts and why whether there has been a significant change (i.e. 2% more than the average of the previous three years) in the rate of turnover over the reporting period; > the percentage increase in contingent worker contracts, including any decrease in permanent contracts as a result; > the types of contracts that have seen an increase or decrease and the nature of the work performed by these workers; > any expectation for a continuation of this trend in the future and why. 					

3.8b	3.8b	If no, state if there is likely to be a change in the use of contingent workers in the future.	I	Public or private?	Rule 2 (1 point)	150 word limit	
		Alignments: --					
		<p>Guidance If the company selected No for Q3.8, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > any expectations or plans for an increase or decrease in the use of contingent worker contracts and why, if applicable. 					

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 4: Diversity and inclusion – Direct Operations

Why this section is important

Diversity is any dimension that reflects people’s different identities and backgrounds, including their [ethnicity](#), sexual orientation, [gender](#), social background, religion and beliefs. There is a compelling business case for investing in workforce diversity.³⁵ Workforce diversity enhances the potential for different perspectives on and approaches to issues and how to manage them. More specifically, research on the impact of diverse leadership teams, in terms of gender and ethnicity, has found a positive correlation between greater diversity and company performance,³⁶ on the basis that companies that commit themselves to establishing diverse leadership are generally more successful.³⁷

However, a diverse workforce alone is insufficient to generate value if the working environment is not also inclusive, that is, one in which people are valued for their distinctive identities, experiences and perspectives and which provides equal opportunity for participation. An inclusive working environment requires a workplace culture that is grounded on equality and equity and respects and protects different demographic groups as well as effectively addressing harms caused by [discrimination](#) and harassment.

Investors want to know what actions a [company](#) is taking to measure and improve workforce diversity in line with its diversity and inclusion (D&I) strategy and to see indications of outcome, such as the retention and promotion of minority worker groups and efforts to measure the return on investment in D&I actions.

Composition data disaggregated by different demographic groups allows investors to understand workforce diversity, while disaggregated data on [internal hires](#) can act as a proxy metric for workplace inclusivity.

Monitoring diversity and inclusion

Background

There is increasing evidence of a link between diversity and company performance so investors want to see that companies are actively working to improve the diversity of its workforce and leadership.³⁸ Investors also want to know the makeup of a company’s

³⁵ McKinsey & Company, “Diversity Wins: How Inclusion Matters”, accessed 19th July 2020, <https://www.mckinsey.com/featured-insights/diversity-and-inclusion/diversity-wins-interactive?cid=other-eml-alt-mip-mck&hlkid=bebcf0fe25d945f9a125c9175c61a3a0&hctky=9593361&hdpid=d039ebfc-d884-4650-ae7d-9bf849e843aa> .

³⁶ McKinsey & Company, “Delivering Through Diversity”, accessed 19th July 2020, <https://www.mckinsey.com/business-functions/organization/our-insights/delivering-through-diversity>.

³⁷ McKinsey & Company, “Why Diversity Matters”, accessed 19th July 2020, <https://www.mckinsey.com/business-functions/organization/our-insights/why-diversity-matters>.

³⁸ McKinsey & Company, “Diversity wins - How inclusion matters”, accessed 17 July 2020, <https://www.mckinsey.com/featured-insights/diversity-and-inclusion/diversity-wins->

workforce to ensure that companies are responding to the needs of workers from different groups through initiatives such as training and other policies and practices, and to ensure that a company is attracting and retaining a diverse talent pool across the [employee](#) base.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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4.1	4.1	What action has the company taken, or intends to take, to improve diversity and inclusion? State any time-bound diversity and inclusion targets and/or KPIs set and progress achieved, as applicable. Attach or upload documents or policies as relevant.	F	Mandatory public	Rule 1 (1 point)	URL/doc upload and 250 word limit
		Alignments: GRI 102-24, GRI 405-1, CHRB D.1.10/D.2.8, CWC 9.1, CWC 9.2, SDG 10.3, SDG 10.2, SDG 9.2				
		<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > efforts to assess the level of diversity in the workforce, taking a holistic approach to encompass different dimensions of diversity and workforce demographics, but with particular attention to minority groups; > efforts to assess the level to which workers feel included in the workplace and/or to identify challenges to inclusion; > any time-bound diversity and inclusion targets and/or KPIs to improve D&I performance; > examples of positive outcomes of improved performance; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > efforts to assess a return on investment in D&I initiatives. 				

4.2	4.2	Provide the percentage (%) of the company's total direct operations workforce within each age category.	F	Mandatory public	Rule 4 (max 3 points)	Table
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[interactive?cid=other-eml-alt-mip-mck&hlkid=bebcf0fe25d945f9a125c9175c61a3a0&hctky=9593361&hdpid=d039ebfc-d884-4650-ae7d-9bf849e843aa.](#)

		Alignments: GRI 405-1, GRI 405-1, DJSI 5.1.1, ISO 30414 4.7.4, SDG 10.2, SDG 10.3
		<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the breakdown of their workforce by the three age categories listed in the table. Please note that the three figures should add up to 100%.

Age group	Percentage (%) of total direct operations workforce
<30 years old	<i>Enter %</i>
30-50 years old	<i>Enter %</i>
Over 50 years old	<i>Enter %</i>

4.3	4.3	Provide the percentage (%) of the company's total direct operations workforce by race or ethnicity .	C	Public or private?	Rule 6 (max 2 points)	Table
		Alignments: GRI 405-1, DJSI 5.1.1, ISO 30414 4.7.4, SDG 10.2, SDG 10.3				
		<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the breakdown of their workforce by the categories of ethnicity they use internally. <p>Please note that up to 20 rows can be added.</p> <p>Please also note that in Q4.9, companies are asked to apply their own classifications for categories of race or ethnicity to align with their own internal data collection systems. Companies are asked to include the source if it is an external classification or provide details if it is an internal classification.</p> <p>If the company is prohibited from collecting ethnicity data in <i>all</i> of the locations it operates in, the company will have the opportunity to explain that in the online reporting platform (where all the company's answers need to be entered, in a 150 word text box) and they won't be penalised.</p>				

Race or ethnicity category	Percentage (%) of total direct operations workforce
<i>Ethnicity category 1 [25 word limit]</i>	<i>Enter %</i>
<i>Ethnicity category 2 [25 word limit]</i>	<i>Enter %</i>
<i>Ethnicity category 3 [25 word limit]</i>	<i>Enter %</i>

Core indicator						
4.4	4.4	Provide the percentage (%) of the company's total direct operations workforce in leadership positions by gender .	F	Mandatory public	Rule 9 (max 4 points)	Table
		Alignments: GRI 405-1, GRI 405-1, DJSI 5.1.1, ISO 30414 4.7.4, SDG 5.1, SDG 5.5, SDG 10.3				
		<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the percentage of the workforce in leadership positions and also the breakdown of those leadership positions by gender. <p>Please note that columns 3-5 should add up to 100%</p>				
Level of seniority		Percentage (%) of total direct operations workforce	Female (%) at each seniority level	Male (%) at each seniority level	Non-binary (%) at each seniority level	
Board		<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>	
Executive committee (senior executives, C-Suite)		<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>	
Senior management (any position/individual who directly reports to the Executive committee)		<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>	

4.5	4.5	Provide the percentage (%) of the company's total direct operations workforce in leadership positions by race or ethnicity .	C	Public or private?	Rule 8 (max 4 points)	Table	
		Alignments: GRI 401-5, DJSI 5.1.1, ISO 30414 4.7.4, SDG 10.2, SDG 10.3					
		<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the breakdown of their workforce in leadership positions by the categories of ethnicity they use internally. <p>Please note that up to 20 rows can be used.</p> <p>Please also note that in Q4.9, companies are asked to apply their own classifications for categories of race or ethnicity to align with their own internal data collection systems. Companies are asked to include the source if it is an external classification or provide details if it is an internal classification.</p> <p>If the company is prohibited from collecting ethnicity data in <i>all</i> of the locations it operates in, the company will have the opportunity to explain that in the online reporting platform (where all the company's answers need to be entered, in a 150 word text box) and they won't be penalised.</p>					

Race or ethnicity category	Board (%)	Executive committee (senior executives, C-Suite) (%)	Senior management (any position/individual who directly reports to the Executive committee) (%)
<i>Ethnicity category 1 [25 word limit]</i>	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>
<i>Ethnicity category 2 [25 word limit]</i>	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>
<i>Ethnicity category 3 [25 word limit]</i>	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>

4.6	4.6	What action has the company taken, or intends to take, to increase diversity in leadership positions ? Include details on senior leadership training and mentoring opportunities provided and uptake among under-represented demographic groups, as applicable.	C	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: GRI 102-24, CHRB D.1.10/D.2.8, CWC 9.2, CWC 9.2.1, SDG 10.3, SDG 10.2, SDG 16.7						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > what targets the company has to increase diversity in leadership positions; > senior leadership training and mentoring opportunities targeted at under-represented demographic groups; > uptake among under-represented demographic groups of this training/mentoring; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the company monitors the effectiveness of this training/mentoring; > anything else the company does to increase diversity in leadership positions. 						

4.7	4.7	Provide the rate of internal hires (as percentage (%) of total internal hires) by gender .	I	Public or private?	Rule 4 (max 3 points)	Table
Alignments: SDG 5.1, SDG 5.5, SDG 10.3						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the breakdown of their total internal hire rate by gender. Please note that the three figures should add up to 100%. 						

Gender	Internal hire rate (%)
Female	<i>Enter %</i>
Male	<i>Enter %</i>
Non-binary	<i>Enter %</i>

4.8	4.8	Provide the rate of internal hires (as percentage (%) of total internal hires) by race or ethnicity .	C	Public or private?	Rule 6 (max 2 points)	Table
Alignments: SDG 10.2, SDG 10.3						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the breakdown of their total internal hire rate by the categories of ethnicity they use internally. <p>Please note that up to 20 rows can be used.</p> <p>Please also note that in Q4.9, companies are asked to apply their own classifications for categories of race or ethnicity to align with their own internal data collection systems. Companies are asked to include the source if it is an external classification or provide details if it is an internal classification.</p> <p>If the company is prohibited from collecting ethnicity data in <i>all</i> of the locations it operates in, the company will have the opportunity to explain that in the online reporting platform (where all the company’s answers need to be entered, in a 150 word text box) and they won’t be penalised.</p>						

Race or ethnicity category	Internal hire rate (%)
<i>Ethnicity category 1 [25 word limit]</i>	<i>Enter %</i>
<i>Ethnicity category 2 [25 word limit]</i>	<i>Enter %</i>
<i>Ethnicity category 3 [25 word limit]</i>	<i>Enter %</i>

4.9	4.9	<p><u>Scope of disclosure</u> (relates to Q4.2-4.8):</p> <ul style="list-style-type: none"> - what part(s) of the business does this data cover? - if providing ethnicity data, state the source of the ethnicity categories used in Q4.3, Q4.5 and Q4.8 or provide more information on how the categories are defined if using an internal classification system - If the company is restricted from collecting data on employees' age, state which jurisdictions this restriction applies to. 	n/a	Public or private?	Not scored	250 word limit
Alignments: --						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the parameters for the answers in Q4.2-4.8. 						

4.10	--	<p>Does the company collect any other categories of diversity data, if any? Select all that apply from the drop-down list.</p> <ul style="list-style-type: none"> - Sexual orientation - Gender identity - Disability - Religion and belief - Other 	F	Public or private?	Rule 1 (1 point)	Drop-down list – select all that apply
Alignments: GRI 405-1, GRI 405-2, SDG 10.2, SDG 10.3						
<p>Guidance</p> <p>The company is required to select all relevant categories from the drop-down list.</p>						

4.10a	--	For each category selected, provide evidence that this data has been collected.	F	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: --						
<p>Guidance</p> <p>For each category selected, the company is required to provide:</p> <p><i>Getting started</i></p>						

		<ul style="list-style-type: none"> > evidence that this data is being collected, including: <ul style="list-style-type: none"> > Any form of diversity data for each category selected. This could include overall percentage of workers from each category, internal hire rates for each category, training uptake for each category, or similar. > An explanation of which workers/what part of the business this data covers.
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4.10b	--	If no other categories were selected, state why this data is not collected and any plans to do so in the future.	F	Public or private?	Rule 1 (1 point)	150 word limit
Alignments: --						
Guidance If no categories were selected, the company is required to explain:						
<i>Getting started</i> <ul style="list-style-type: none"> > why this data is not collected, including if this is because of legal restrictions on collecting this type of data, and any plans to do so in the future. 						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Parental leave

Background
 The extent to which companies provide support and allow agile/flexible working to parents is an important indication to investors that the needs of a diverse workforce are being accommodated, and that working parents are supported and are not discriminated against. It also sheds light on how a company is working towards promoting diversity in its workforce.

4.11	4.10	Does the company have a shared parental leave policy that exceeds the statutory minimum requirements?	F	Public or private?	Not scored	Yes/No
Alignments: --						
Guidance The company is required to select Yes or No.						

4.11 a	4.10 a	If yes, provide a link to or attach the relevant document and give information on uptake of parental leave/the scope of this policy	F	Public or private?	Rule 2 (1 point)	URL/doc upload and 150 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected Yes for Q4.11, the company is required to:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > disclose a parental leave policy that both offers shared parental leave and exceeds the statutory minimum period; > state the scope of this policy i.e. if it applies to domestic operations, more than one jurisdiction or if it is global etc.; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > state the total number of female and male employees that took parental leave during the reporting period. <p>For more information on different shared parental leave policies around the world, please see the following document: www.oecd.org/els/family/PF2_5_Trends_in_leave_entitlements_around_childbirth.pdf</p>						

4.11 b	4.10 b	If no, state why not, including if this is due to the fact that the statutory minimum is considered generous enough or if it's not due to that, any plans to implement such a policy in the future.	F	Public or private?	Rule 2 (1 point)	150 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected No for Q4.11, the company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > why it does not have a policy that exceeds the statutory minimum, including if this is because the statutory minimum is considered generous enough. If the statutory minimum is not considered generous enough, the company should state any plans to adopt such a policy in the future. <p>For more information on different shared parental leave policies around the world, please see the following document: www.oecd.org/els/family/PF2_5_Trends_in_leave_entitlements_around_childbirth.pdf</p>						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Discrimination and harassment

Background

The number of incidents raised and resolved are useful figures to understand the scale of the abuses and the effectiveness of a company's approach to dealing with [discrimination](#) and harassment in the workplace. A sustained high number of incidents raised over time, regardless of how many of these are resolved, may suggest the company is failing to address the underlying causes. A low figure may hint at additional concerns over whether workers are able to access and use the mechanisms available to them to raise complaints. Identifying and [remediating](#) reported discrimination and harassment incidents through an effective [grievance mechanism](#) (see Section 10) is essential for fostering an inclusive working environment.

4.12	4.11	Does the company have a public policy on discrimination and harassment, or similar?	F	Mandatory public	Rule 3 (1 point for yes)	Yes/No	
		Alignments: UNGP 16, UNGPRF A2, GRI 103-2					
		Guidance The company is required to select Yes or No.					

4.12a	4.11a	If yes, provide a link to or attach the relevant public document.	F	Mandatory public	Rule 3 (1 point)	URL/doc upload	
		Alignments: --					
		Guidance If the company selected Yes for Q4.12, the company is required to: <i>Getting started</i> <ul style="list-style-type: none"> > disclose a discrimination and harassment policy or the equivalent. 					

4.12b	4.11b	If no, state why not and any plans to adopt one, including an expected date for publication.	F	Public or private?	Rule 3 (1 point)	150 word limit	
		Alignments: --					
		Guidance If the company selected No for Q4.12, the company is required to explain: <i>Getting started</i>					

		> why it does not have a commitment in place and any plans to adopt one, with an expected date for publication.
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4.13	4.12	Provide the number of discrimination and harassment incidents reported and resolved in the reporting period.	C	Public or private?	Rule 4 (max 2 points)	Table	
		Alignments: UNGP 21, GRI 406-1					
		<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the number of discrimination and harassment incidents reported in the reporting period; > the number of discrimination and harassment incidents resolved in the reporting period. 					

Discrimination and harassment incidents reported	Discrimination and harassment incidents resolved
<i>Enter number</i>	<i>Enter number</i>

Notes on this topic
In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 5: Workforce wage levels and pay gaps – Direct Operations

Why this section is important

Wage level data gives investors a key insight into how a [company](#) values and compensates its workforce. A fairly compensated workforce is one in which workers earn at least a [living wage](#) and are equally compensated for their work, irrespective of their demographic group.³⁹ Higher wages can result in increased productivity, as a result of improved [employee](#) motivation, job retention, and company reputation, whereas companies with a high proportion of employees on low wages and with excessive pay gaps are vulnerable to higher absentee rates, lower staff engagement and higher staff turnover.⁴⁰

Disclosing the pay ratio between the highest and lowest paid employee can help to improve transparency and build trust between the [executive level](#) and rest of the workforce.⁴¹ Publishing CEO to worker ratios and pay gaps is becoming an increasingly popular practice and in some countries is even a legal requirement. Data on pay ratios, when considered alongside other workforce information, can help investors understand a company’s approach to distributing its returns across the organisation. This information is particularly insightful when considered in relation to other sector peers. Investors also want to understand the extent of pay disparity present in a company. High levels of pay disparity can have negative consequences for companies’ performance:⁴² significant disparities can also cause consumers to avoid companies.⁴³

Investors are interested in how companies are avoiding exacerbating precarious work and want to see that companies are taking their responsibilities as an employer seriously. It is important for companies to carry out due diligence to ensure workers employed on [fixed-term/temporary](#) contracts, either directly by a company itself or indirectly through third-party [suppliers](#), are paid fairly and are not disadvantaged compared to their permanently employed counterparts. Failure to do so risks creating a two-tier workforce with deficits in workforce morale, engagement and productivity. It also presents potentially damaging legal and reputational risks.

Pay gaps and pay ratios

Background

³⁹ Living Wage Foundation, “The Living Wage: Good For Society”, accessed 14th July 2020, <https://www.livingwage.org.uk/good-for-society>.

⁴⁰ Harvard Business Review, “The Case For Good Jobs”, accessed 14th July 2020, <https://hbr.org/cover-story/2017/11/the-case-for-good-jobs>.

⁴¹ UK Government, “New Executive Pay Transparency Measures Come Into Force”, accessed 14th July 2020, <https://www.gov.uk/government/news/new-executive-pay-transparency-measures-come-into-force>.

⁴² Kaur et al, “The Morale Effects of Pay Inequality”, accessed 14th August 2020, <https://economics.mit.edu/files/10732>.

⁴³ Mohan et al, “Journal of Consumer Psychology”, accessed 14th August 2020, https://www.hbs.edu/faculty/Publication%20Files/Mohan_et_al-2018-Journal_of_Consumer_Psychology_26084303-75cb-44cb-a6ef-e1ff3e78105f.pdf

Companies that are transparent about their pay ratios can benefit from greater trust from their workforce, and the impact of pay ratios on employee morale and consumer preference make it a particular area of interest for investors.

Information on differences in pay is also revealing when considered for different demographic groups. Most countries have made it illegal to pay women less than men for comparable work; however, the enforcement of those laws varies greatly, and several nations are now taking steps toward greater pay transparency through expanded reporting and availability of pay data.⁴⁴ [Gender pay gap](#) reporting is designed to improve transparency on gender pay differences and to drive action to improve gender equality.⁴⁵ Pay gap data can be used to assess levels of equality in the workplace and can shed light on how effectively a company is maximising talent.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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Core indicator						
5.1	5.1	Provide the CEO to median worker pay ratio .	F	Mandatory public	Rule 5 (max 1 point)	Table
Alignments: GRI 102-38, GRI 102-38, DJSI 3.1.15, CWC 6.3, SDG 8.5						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the total annual compensation (including all salary and fees, taxable benefits (gross value), any relevant performance-related pay or other assets, pension-related benefits, any other remuneration items) for the CEO against the median annual total compensation for all employees (companies are encouraged to apply a local methodology or one from elsewhere, such as US Securities & Exchange Commission (SEC) or GRI Disclosure 102-38 'Annual total compensation ratio'); > an explanation (not scored) of what the figure presented represents e.g. whether it relates to the company's domestic or global operations, or any other individual country operating context. 						

⁴⁴ Cloudpay, "A Guide To Pay Parity Laws Around The World", accessed 14th July 2020, <https://www.cloudpay.net/resources/a-guide-to-pay-parity-laws-around-the-world>.

⁴⁵ CIPD, "Gender Pay Gap Reporting Guide", accessed 15th July 2020, <https://www.cipd.co.uk/knowledge/fundamentals/relations/gender-pay-gap-reporting/guide>.

CEO-median worker pay ratio	Explanation (not scored)
<i>Enter ratio</i>	<i>150 words</i>

Core indicator						
5.2	5.2	Provide the company's median gender pay gap for the company's domestic operations	I	Public or private?	Rule 5 (max 1 point)	Table
Alignments: GRI 405-2, SDG 8.5, SDG 5.1, SDG 5.5						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > as a percentage, its gender pay gap using data reported to the UK Government for gender pay gap reporting; or data collected using local reporting methodology, if there is one; or data collected using methodology from elsewhere e.g. UK Gender Pay Gap; > an explanation (not scored) of what the figure presented represents e.g. whether it relates to the company's domestic operations, or any other country operating context, and the methodology used to calculate it, e.g. difference between mean hourly pay for male and female employees expressed as a percentage of mean hourly pay for male employees. 						

Gender pay gap (%)	Explanation (not scored)
<i>Enter %</i>	<i>150 words</i>

5.3	5.3	Provide the company's median ethnicity pay gap for the company's domestic operations.	C	Public or private?	Rule 5 (max 1 point)	Table	
		Alignments: SDG 8.5					
		<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > as a percentage, its ethnicity pay gap, that is the average hourly earnings of ethnic minority employees as a percentage of ethnic majority employees; > an explanation (not scored) of what the figure presented represents e.g. whether it relates to the company's domestic operations, or any other country operating context. <p>If the company is prohibited from collecting ethnicity data in <i>all</i> of the locations it operates in, the company will have the opportunity to explain that in the online reporting platform (where all the company's answers need to be entered) and they won't be penalised.</p>					

Ethnicity pay gap (%)	Explanation (not scored)
<i>Enter %</i>	<i>150 words</i>

5.4	5.4	What action has the company taken, or intends to take, to reduce pay ratios and gaps? State any KPIs and progress towards these, as applicable.	I	Public or private?	Rule 1 (1 point)	250 word limit	
		Alignments: GRI 405-2, CWC 6.2, CWC 6.4.1, SDG 10.4					
		<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > if the pay gaps are considered inequitable, the efforts the company is undertaking to assess the reasons for these gaps e.g. undertaking a gender pay gap audit to further investigate any divergence; > any measurable and time-bound targets or KPIs set to assess and reduce pay gaps and/or improve the representation of disadvantaged worker groups in higher pay levels in the company; > actions the company is taking or has taken to assess and reduce the CEO to median worker pay ratio or pay gaps; > if the ratio and/or gaps are considered equitable, information on steps taken to maintain these levels. 					

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Wage levels

Background

Wage levels offer investors a unique insight into a company’s wider approach to workforce management. Wage levels indicate how, and the degree to which, a company values and compensates its workforce. It’s important for investors to understand the distribution of genders throughout wage quartiles to shed light on pay parity between [genders](#) and the potential pipeline of employees for future [leadership positions](#).

Core indicator						
5.5	5.5	Provide the percentage (%) of female and male employees in the bottom, lower middle, upper middle, and upper pay quartiles.	F	Mandatory public	Rule 7 (max 4 points)	Table
Alignments: GRI 405-1, SDG 8.5						
Guidance The company is required to provide: <i>Getting started</i> > the percentage of male and female employees in each pay quartile. Please note, therefore, each quartile for the female + male figures (i.e. each row) should add up to 100.						

Pay quartile	Female (%)	Male (%)
Upper	Enter %	Enter %
Upper-middle	Enter %	Enter %
Lower-middle	Enter %	Enter %
Bottom	Enter %	Enter %

Core indicator						
5.6	5.6	What is the percentage (%) of male and female employees, as a total of the direct operations workforce, whose basic salary is	C	Public or private?	Rule 4 (max 2 points)	Table

	equal to the legal minimum wage , or just above?				
Alignments: SDG 10.4					
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <p>> the percentage of male and female employees being paid the legal minimum wage.</p> <p>Please note, therefore, the figure for both the female and male percentages could be up to or equal 100%. ‘Just above’ the minimum wage may be defined as up to ten percent above the legal minimum wage.</p>					

Female (%)	Male (%)
employees, as a total of the direct operations workforce, whose basic salary is equal to the legal minimum wage or just above	employees, as a total of the direct operations workforce, whose basic salary is equal to the legal minimum wage or just above
<i>Enter %</i>	<i>Enter %</i>

5.7	5.7	To what extent does the company pay its employees a living wage or above? Select from the options below as applicable: <ul style="list-style-type: none"> - Not in any direct operations - 1 location only - More than 1 location - All global operations 	I	Public or private?	Rule 1 (1 point)	Drop down list – select one item
Alignments: CHRB D.1.1a/D.2.1a/D.3.1, CHRB D.1.1b/D.2.1b, CWC 6.1 , SDG 8.5, SDG 10.4						
<p>Guidance</p> <p>The company is required to select one item from the drop-down list.</p>						

5.8	5.8	Provide more detail on the process for identifying living wage levels, including the company’s methodology used for determining whether at least a living wage is paid.	I	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: SDG 8.5, SDG 10.4						
<p>Guidance</p>						

		<p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > steps taken to assess the wage levels paid to the company's employees across its global operations, as applicable; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > steps taken to identify the appropriate wage level in the country of operations, that meets living wage levels. Examples include entering into negotiations with trade unions, wage experts and/or civil society organisations (CSOs) to establish the appropriate wage level for employees working in that country; > any external accreditations, methodologies or benchmarks which have been used to inform the company's policies and practices with regards to the living wage.
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5.9	5.9	How is the company working to improve wage levels for non-employee direct operations workers ? Include details on the methodology used to assess wage levels.	I	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: GRI 202-1, CWC 6.1.1, SDG 8.5, SDG 10.4						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the steps taken to assess the wage levels paid to non-employee direct operations workers; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > steps taken to identify the appropriate wage levels for contractors and to non-employee direct operations workers in the country of operations, that meets living wage levels. Examples include, entering into negotiations with trade unions, wage experts and/or civil society organisations (CSOs) to establish the appropriate wage level for employees working in that country. 						

Notes on this topic
In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 6: Stability – Direct Operations

Why this section is important

Understanding the stability of a company’s workforce using [turnover rates](#) and [internal hires](#) can indicate the degree to which a company is able to retain talent, how effectively a company can promote workforce satisfaction, and whether the working environment is inclusive⁴⁶. Indirectly, turnover data gives an indication of the financial cost of re-skilling and recruiting new workers; both of which can impact the productivity and the stability of a company.

Turnover rates are particularly useful when considered alongside other workforce data. Investors will be keen to understand turnover data in the wider context of structural changes within an organisation, the organisation’s employment model, the different types of labour contracts used, the composition of the workforce and any efforts to create an inclusive workplace (such as workforce development opportunities).

By disaggregating worker turnover data for different demographics, such as [gender](#), companies can identify where there may be challenges in retaining certain types of workers and what further work is required to develop a diverse and stable workforce. Given the rise in the use of [fixed-term/temporary](#) workers, investors also want to see that the data companies collect on turnover rates includes [contingent workers](#)⁴⁷.

It is also important that companies demonstrate they have processes to regularly monitor and anticipate changes in staff turnover, and that they are well positioned to address the underlying causes of unfavourable turnover rates if they present risks to the business or to worker wellbeing.

Employee turnover rates

Background

[Turnover rates](#) provide a snapshot of the stability of the workforce. They can indicate the degree to which a company is able to retain talent and the financial costs of re-skilling and recruiting workers, both of which can impact the productivity and the stability of the company.⁴⁸ Disaggregated turnover data by gender or contract type can indicate the level of certainty and satisfaction among different groups in the workforce. It can also highlight where there may be challenges in retaining certain types of workers and what further work is required to develop a diverse and stable workforce.⁴⁹

⁴⁶ CIPD, “Turnover Retention Factsheet”, accessed 15th July 2020,

<https://www.cipd.co.uk/knowledge/strategy/resourcing/turnover-retention-factsheet>.

⁴⁷ European Foundation for the Improvement of Living and Working Conditions, “Non-permanent Employment, Quality of Work and Industrial Relations”, accessed 17th July 2020, <https://www.eurofound.europa.eu/publications/report/2002/non-permanent-employment-quality-of-work-and-industrial-relations>.

⁴⁸ CIPD, “Turnover Retention Factsheet”, accessed 15th July 2020,

<https://www.cipd.co.uk/knowledge/strategy/resourcing/turnover-retention-factsheet>.

⁴⁹ CIPD, “Diversity Management That Works: An Evidence-Based Review”, accessed 15th July 2020, https://www.cipd.co.uk/Images/7926-diversity-and-inclusion-report-revised_tcm18-65334.pdf.

High levels or expected increases in turnover can lead to a reliance on [contingent workers](#).⁵⁰ This can, in turn, drive insecure or precarious work. Some sectors will naturally experience more turnover than others but [turnover rates](#) above sector norms can indicate an unfavourable workplace. Investors are looking for companies to demonstrate their ability to regularly monitor and anticipate changes in staff turnover and, if possible, to identify any internal mechanisms or processes that can help address the underlying causes of high turnover rates if they present risks to the business or to workers. It is also important for companies to expand data collection on turnover rates to cover contingent workers.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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Core indicator						
6.1	6.1	Provide the total, involuntary and voluntary employee turnover rates (as a percentage (%)) during the reporting period and for female and male employees in the company's direct operations .	F	Mandatory public	Rule 9 (max 4 points)	Table
Alignments: GRI 401-1b, DJSI 5.4.3, CWC 1.6, ISO 30414 4.7.9, SDG 10.3						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > an explanation (not scored) of what the figure presented represents e.g. whether it relates to the company's domestic or global operations, or any other > turnover rates broken down by voluntary and involuntary turnover for workers' in the company's direct operations; > the gender breakdown of voluntary and involuntary turnover rates (female and male only). <p>Please note that the total involuntary/voluntary turnover rate (%) should equal the combination of the female (%) involuntary/voluntary turnover rate and the male (%) involuntary/voluntary turnover rate.</p>						

⁵⁰ CIPD, "Turnover Retention Factsheet", accessed 15th July 2020, <https://www.cipd.co.uk/knowledge/strategy/resourcing/turnover-retention-factsheet>.

6.2	6.2	Provide the number and rate (as a percentage (%)) of employee turnover by contract type (if no employees are on any one of the contract types, state “n/a”).	I	Public or private?	Rule 4 (max 2 points)	Table
Alignments: GRI 401-1b, SDG 10.3						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the total turnover rate (%) of indefinite/permanent employees and of fixed-term/temporary employees. <p>Companies should note that turnover for fixed-term/temporary employees occurs when employment comes to an end before the agreed contract term.</p>						

Contract type	Total turnover rate (%) (if no employees are on any one of the contract types, state “n/a”)
Indefinite/permanent employees	<i>Enter %</i>
Fixed-term/temporary employees	<i>Enter %</i>

Core indicator						
6.3	6.3	Describe how the company's turnover rate has changed significantly since the last reporting period and explain any increase or decrease for any particular category of workers . If turnover has remained stable, state this.	I	Public or private?	Rule 1 (1 point)	150 word limit
Alignments: SDG 10.3						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > whether there has been a significant change (i.e. 2% more than the average of the previous three years) in the rate of turnover over the reporting period; > any reasons for changes to turnover – for different categories of workers, including any geographic or business-specific trends; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > if there has been an increase, any attempts the company has made to address the increase; > comparisons with internal targets and/or sector or industry averages. 						

Turnover category	Total turnover rate (%) of all direct operations	Turnover rate (%) for female workers	Turnover rate (%) for male workers
Involuntary	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>
Voluntary	<i>Enter %</i>	<i>Enter %</i>	<i>Enter %</i>

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 7: Training and development – Direct Operations

Why this section is important

The talent, skills, personal attributes and creativity of a company's workforce are inextricably linked with organisational performance.⁵¹ Disclosing data on the training and development programmes and opportunities provided to employees gives investors an insight into the scale and ambition of a company's commitment to investing in its workforce and facilitating the personal growth of its workers. Providing appropriate training programmes ensures that workforce talent develops to meet the strategic objectives of the company and means that workers are provided with opportunities to grow and flourish in their working environments. It also ensures the organisation is preparing for a low-carbon future. As the workforce constitutes so much of a company's value, it is essential that there are effective training and development programmes in place in order to attract and retain talent.⁵²

Investment in effective training programmes is also critical to ensuring that the workforce is well-equipped to adapt to significant changes to the employment environment and meet wider sectoral challenges.⁵³ With many companies now adapting their business models to align with a low carbon future, the workforce must be adequately trained and prepared to support key changes and secure a smooth transition. Failure to provide sufficient training programmes which allow employees to upskill in conjunction with long-term goals risks not only disruption to business activities, but also job losses and uncertainty for workers.⁵⁴ Furthermore, if a workforce is insufficiently equipped to meet changing demand some companies may face a lack of consumer confidence with potential financial and reputational consequences.

Companies that proactively seek to meet the training needs of their business and their workers are likely to gain a significant advantage over their peers. Workers who receive comprehensive development opportunities are more motivated to help the business succeed and these companies benefit from the associated consequences of increased workforce engagement, lower turnover, higher staff morale and innovation.⁵⁵ However, with employees on non-permanent/fixed-term contracts making up an increasing proportion of the workforce, there is a real risk that growing numbers of workers are not gaining access to the valuable training and development opportunities usually provided to permanent staff. Not only does this result in a stagnation of skills potentially causing significant detriment to personal wellbeing, but it can create long-term barriers to worker's career development and chances of gaining future permanent employment. With such issues in mind, investors look for disaggregated data to gain an understanding of where training and development opportunities lie across the direct operations workforce.

⁵¹ Oxford Economics, "Better Workforce, Better Business Performance", page 1, accessed 28th July 2020, <http://www.oxfordeconomics.com/publication/open/261335>

⁵² LinkedIn Learning, "Workforce Learning Report", page 12, accessed 28th July 2020, <https://learning.linkedin.com/content/dam/me/learning/en-us/pdfs/linkedin-learning-workplace-learning-report-2018.pdf>.

⁵³ OECD Employment Outlook 2019, "The Future of Work", page 7, accessed 28th July 2020, <https://www.oecd.org/employment/employment-outlook-2019-highlight-en.pdf>.

⁵⁴ See previous footnote.

⁵⁵ GBS Corporate, "Employee Loyalty is Your Most Important Resource", accessed 28th July 2020, <https://www.gbscorporate.com/blog/employee-loyalty-is-your-most-important-resource>.

Training and development strategy

Background

Establishing a comprehensive approach to developing employee skills enables a company to develop suitable training plans that align with future business needs, equipping employees with the skills needed to meet strategic targets in a quickly evolving workplace. Improving the skills of employees enhances the organisation’s human capital and contributes to employee satisfaction, which correlates strongly with better workforce performance.⁵⁶

Investors want to better understand how companies identify and address skills gaps and training needs in order to facilitate the successful delivery of a long-term strategy and ensure that workers are equipped to adapt to future changes.⁵⁷

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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7.1	7.1	Describe the company's strategy for developing the skills and capabilities of employees. State the KPIs as applicable.	F	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: GRI 404-2, CWC 8.1, CWC 8.1.1						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the details of all mandatory and voluntary training and development programmes which it provides to its employees, including: <ul style="list-style-type: none"> > when such programmes are implemented/offered and how frequently opportunities are available; > the format of training and development opportunities included in the company’s strategy. This may include internal training sessions, funding support for external training/education and the provision of sabbatical periods with guaranteed return to employment; > the set of skills and capabilities it aims to develop by providing training and development opportunities; 						

⁵⁶ GRI, “Training and Education – GRI Standards Guidance”, Disclosure 404-2, page 8, accessed 26th July 2020, <https://www.globalreporting.org/standards/media/1019/gri-404-training-and-education-2016.pdf>.

⁵⁷ CIPD, “Workforce Planning Guide”, page 5, accessed 26th July 2020, https://www.cipd.co.uk/Images/workforce-planning-guide_tcm18-42735.pdf.

		<ul style="list-style-type: none"> > to which employees its training and development programmes and opportunities are provided/offered (e.g. all employees, senior management); <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how it evaluates the efficacy of its training and development opportunities, including any KPIs used to measure the impact of its programmes on employee performance; > how the company tailors its training to account for the impact of the transition to environmental sustainability and/or increasing automation, as applicable.
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7.2	7.2	How does the company identify and address skills gaps and training need on an ongoing basis? Provide details on how consulting with workers and/or worker representative bodies informs the process, as applicable.	F	Mandatory public	Rule 1 (1 point)	250 word limit
Alignments: GRI 404-2						
<p>Guidance</p> <p>The company is required describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > their process for determining the skills and capacity required to fulfil the company’s strategic objectives on an ongoing basis, including how frequently skills gaps and training needs are reassessed; > who is involved in the process for identifying and addressing skills gaps and training needs; > how the company engages with workers, team leaders, and worker representative bodies to identify where upskilling is needed and the types of training that would be valuable; > examples of needs that have been identified including reference to specific geographies and/or business functions; > examples of practical steps taken to address any identified skills gaps and what the outcomes of these steps were. 						

Notes on this topic
In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Tracking training and development

Background

In ever-changing markets, companies rely on the adaptability of their employees to keep up with shifting demand.⁵⁸ Employees' ability to adapt is inextricably linked to the existence and efficacy of training and development opportunities and so it is crucial that companies are tracking and evaluating the upskilling programmes they provide. Investors are also increasingly interested to see how companies monitor and assess the effectiveness of their training programmes. Investors look to determine how proactively a company is adapting its programmes as part of the company strategy to match the skills needs of the workforce and to ensure investments in training lead to positive impacts for both itself and to its employees.

Disclosure on the types of training programmes implemented along with the average number of training hours provided gives investors an insight into the scale and ambition of a company's commitment to investing in its workforce. Disaggregated data by gender, job role and contract type can provide additional insights as to how equally training and development opportunities are distributed across the workforce and who benefits from them. The existence of equal development opportunities throughout the workforce often corresponds with higher employee satisfaction rates and, in turn, improved performance.⁵⁹

As companies across the globe increasingly rely on non-permanent contracts to employ their workers, there comes the danger of creating barriers to the skill development of employees on such contracts. Typically, employees on fixed-term or temporary contracts have access to far fewer training and development opportunities than their permanent-employee colleagues,⁶⁰ leading to a potential stagnation of skills. Not only can this harm employees' long-term career prospects but it is also damaging to the employees' personal development as the opportunity to upskill may be unobtainable.⁶¹ At the very least, it is vital that companies who employ contingent workers are monitoring the training and development provisions available, and ideally are supporting these workers to access opportunities that may enable them to find more permanent work.

7.3	7.3	Provide the average number of hours of training provided to employees (on an FTE basis) by gender (female and male only).	I	Public or private?	Rule 4 (max 2 points)	Table
Alignments: GRI 404-1, SDG 5.1, SDG 5.5						

⁵⁸ Oxford Economics, "Better Workforce, Better Business Performance", page 5, accessed 28th July 2020, <http://www.oxfordeconomics.com/publication/open/261335>.

⁵⁹ LinkedIn Learning, "Workforce Learning Report", page 29, accessed 28th July 2020, <https://learning.linkedin.com/content/dam/me/learning/en-us/pdfs/linkedin-learning-workplace-learning-report-2018.pdf>.

⁶⁰ OECD, "Employee Outlook", page 158, accessed 26th July 2020, <https://www.oecd.org/employment/emp/17652675.pdf>.

⁶¹ ILO, "Non-Standard Employment Around the World", page 207, accessed 28th July 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_534326.pdf.

	<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the average number of training hours provided as a Full Time Equivalent (FTE) basis for female and male employees. <p>Example: (average training hours per female = total number of training hours provided to female employees ÷ total number of female employees)</p>
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Female average FTE training hours	Male average FTE training hours
<i>Enter number</i>	<i>Enter number</i>

7.4	7.4	Describe two example trainings provided to employees to develop or upgrade their skills in line with their existing or a new role.	I	Public or private?	Rule 6 (max 2 points)	Table
Alignments: GRI 404-2, DJSI 5.3.2						
<p>Guidance</p> <p>For up to two different job functions or roles, the company is required to:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > state the relevant job function or role (not scored); > describe the strategic objective the training aimed to meet and how the training aimed to meet this objective; > describe the example training, including talent management and senior leadership programmes, provided to upskill workers and enable them to better carry out their role; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > describe any measures used to evaluate the impact of the training programme on employee development; > state the number of attendees to the programme as a proportion of the relevant workforce. 						

Job function/role	Example of training programme provided
<i>Job function/role 1 [50 word limit]</i>	<i>150 words</i>
<i>Job function/role 2 [50 word limit]</i>	<i>150 words</i>

7.5	7.5	Provide the average number of hours of training provided to employees (on an FTE basis) by contract type (if no employees on any one of the contract types, state “n/a”).	F	Public or private?	Rule 4 (max 2 points)	Table
Alignments: GRI 404-1						
<p>Guidance The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the average number of training hours provided as a Full Time Equivalent (FTE) basis for each category of workers. <p>Example: (Average training hours per contract type = total number of training hours provided to each contract type ÷ total number of employees on each contract type)</p>						

Contract type	Average number of FTE training hours (if no employees on any one of the contract types, state “n/a”)
Indefinite/permanent employees	<i>Enter number</i>
Fixed-term/temporary employees	<i>Enter number</i>

7.6	7.6	Describe any differences in access to training and development opportunities between the company's indefinite/permanent employees and its fixed-term/temporary employees, contractors and other non-employee direct operations workers .	I	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: GRI 401-2, GRI 401-2, CWC 8.2						
<p>Guidance The company is required to outline:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > differences in the formal training provided to fixed-term/temporary employees, contractors and other non-employee direct operations workers at the beginning of the employment period and on an ongoing basis as compared to indefinite/permanent employees. Examples could include the amount of time spent training each category of employee and average induction periods per contract type; > whether its fixed-term/temporary employees, contractors and other non-employee direct operations workers can access any of the same voluntary training and development programmes as those offered to 						

		<p>indefinite/permanent employees. If so, describe which programmes are available to all employees and state whether access is granted on an equal or priority/seniority basis;</p> <p><i>Next steps</i></p> <ul style="list-style-type: none"> > differences in expenditure on training and development opportunities for each employment category; > any differences in how the opportunities available for each contract type are monitored.
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7.7	7.7	How does the company measure the impact of its training programmes on business productivity and worker satisfaction?	F	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: DJSI 5.3.3, DJSI 5.3.4						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > quantitative or qualitative measures of the impact of training and development on the business and its workforce. Such measures may include, but are not limited to: increased revenue, productivity gains, employee satisfaction, employee engagement, internal hire rates and return on investment (ROI); > an indication of how frequently its training programmes are evaluated; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > any examples, where applicable, of how its training programmes have been improved following the evaluation process. 						

Notes on this topic						
In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.						

Section 8: Health, safety and wellbeing – Direct Operations

Why this section is important

A safe and healthy working environment is fundamental to ensuring that workers can carry out their duties in the workplace effectively and without fear of harm. Strong [company](#) performance on [health and safety](#) requires policy commitments, controls and systems to track and improve progress over time. Failure to do this can expose a company to legal risks and operational disruptions. Monitoring and effectively combatting health and safety risks ensures that a company is well placed for a [Just Transition](#).

Mental wellbeing is essential for [employee](#) morale and productivity. If a company pays significant attention to non-physical health issues it can serve as an indication of their approach and commitment to employee welfare.⁶² Investors are interested to know how companies understand and prioritise employee wellbeing, especially since a high employee wellbeing rate indicates a favourable work culture and a workforce committed to a company's objectives.⁶³

Occupational health and safety

Background

The most severe health and safety issues expose workers to the threat of serious harm or even death, in turn exposing a company to legal and operational risks.⁶⁴ A commitment to [occupational health and safety \(OH&S\)](#) needs to be supported by a robust system of risk management, including preventative measures to ensure workers are safe and well at work. Companies should also monitor incidents across their [business activities](#). The health and safety metrics below provide two measures of a company's health and safety performance for different workers.

Just as companies must ensure the health and safety of employees, they must apply the same diligence to [contingent workers](#) who are increasingly common in many companies' workforces. Companies should be able to report health and safety performance for all workers, including contingent workers who work on-site.⁶⁵

⁶² BITC, "Mental Health at Work Report 2019", accessed 16th July 2020, <https://www.bitc.org.uk/wp-content/uploads/2019/10/bitc-wellbeing-report-mhawmentalhealthworkfullreport2019-sept2019-2.pdf>.

⁶³ Centre for the Understanding of Sustainable Prosperity, "Wellbeing & Productivity A Review of the Literature", accessed 16th July 2020, <https://www.cusp.ac.uk/wp-content/uploads/pp-wellbeing-report.pdf>.

⁶⁴ Linder Meyers Solicitors, "Employer sued for ignoring health and safety in the workplace", accessed 17th July 2020, <https://www.lindermeyers.co.uk/employer-sued-for-ignoring-health-and-safety-in-the-workplace/>.

⁶⁵ Harvard Public Health Review, "Contingent Workers and Occupational Health: A Review on the Health Effects of Non-Traditional Work Arrangements", accessed 17th July 2020, <http://harvardpublichealthreview.org/garry/>.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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8.1	8.1	Describe the company's strategy for identifying and managing health and safety risks and hazards in the workplace , including through audits, training and the provision of personal protective equipment. State the KPIs as applicable.	F	Mandatory public	Rule 1 (1 point)	250 word limit
Alignments: GRI 403-1, GRI 403-5						
<p>Guidance</p> <p>The company's description is required to include:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the internal processes for identifying occupational hazards and assessing health and safety risks to workers' physical health in the workplace; > the internal processes for identifying occupational hazards and assessing health and safety risks to workers' psychological health and well-being in the workplace; > whether safety audits are conducted, how often they are conducted and what issues these safety audits typically cover; > any health and safety training provided, both in terms of workers' physical and psychological health and, where appropriate, the steps taken to ensure that the training is provided in appropriate languages and that workers with visual or hearing impairments have equal access to training; > how identified hazards and risks are addressed, including making workplace allowances for workers who may be more vulnerable; > examples of any special equipment, such as personal protective equipment, or workplace adjustments which have been introduced to help manage risk; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > any KPIs the company uses to monitor OH&S training, hazard identification or injury prevention. 						

8.2	8.2	Does the company consult with workers and/or worker representative bodies when developing and evaluating health and safety policies and practices?	F	Public or private?	Rule 3 (1 point for Yes)	Yes/No
Alignments: UNGP 16, GRI 403-4, CWC 4.7.1, SDG 16.7						
Guidance The company is required to select Yes or No.						

8.2a	8.2a	If yes, provide more details (see guidance for what details to include).	F	Public or private?	Rule 3 (1 point)	250 word limit
Alignments: --						
Guidance If the company selected Yes for Q8.2, the company is required to set out: <i>Getting started</i> <ul style="list-style-type: none"> > how it seeks the views of workers and worker representative bodies, including trade unions, when developing health and safety policies and/or when making significant changes. 						

8.2b	8.2b	If no, state why not and any plans to do so in the future.	F	Public or private?	Rule 3 (1 point)	250 word limit
Alignments: --						
Guidance If the company selected No for Q8.2, the company is required to explain: <i>Getting started</i> <ul style="list-style-type: none"> > why it does not consult with workers and/or worker representative bodies to develop its health and safety policies. 						

8.3	8.3	Provide the total number and/or rate of recordable work-related injuries or ill health (excluding fatalities) , as well as the change in the number of incidents since the last reporting period , for employees for each of the company's significant operating locations .	F	Mandatory public	Rule 8 (Max 4 points)	Table
Alignments: GRI 403-10, CHRB D.1.7.a/D.2.7a, CWC 5.1 , CWC 5.4 , CWC 5.4.1 , ISO 30414 4.7.7						
<p>Guidance</p> <p>For each significant operating location, companies are required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the number of work-related injuries or ill-health and/or the rate (%) of work-related injuries (e.g. per 200,000 hours or 1,000,000 hours worked); > the change in the number of incidents since the last reporting period. This is the difference between the number of incidents during the previous reporting period and the number of incidents during the current reporting period; > an explanation of how the rate of incidents is calculated (this explanation is not scored). <p>The company can disclose data for up to 20 significant operating locations.</p> <p>The GRI have some equations to help with the calculations of the rate: https://www.globalreporting.org/standards/media/1910/gri-403-occupational-health-and-safety-2018.pdf#page=20.</p>						

Significant operating location	Number of work-related injuries or ill health (excluding fatalities)	Change in the number of incidents since the last reporting period	Rate (%)	How rate is calculated <i>(e.g. based on either 200,000 or 1,000,000 hours worked)</i> <i>[not scored]</i>
<i>Location 1 name [50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>
<i>Location 2 name [50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>
<i>Location 3 name [50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>

8.4	8.4	Provide the total number and/or rate of fatalities as a result of work-related injury , as well as the change in the number of incidents since the last reporting period, for employees for each of the company's significant operating locations .	F	Mandatory public	Rule 8 (Max 4 points)	Table
GRI 403-9, CHRB D.1.7.a/D.2.7a, ISO 30414 4.7.7						
<p>Guidance</p> <p>For each significant operating location, the company must provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the number of fatalities as a result of work-related injuries and the rate (%) at which these occur (either per 200,000 hours or 1,000,000 hours worked); > the change in the number of fatalities since the last reporting period. This is the difference between the number of fatalities during the previous reporting period and the number of fatalities during the current reporting period; > an explanation of how the rate of incidents is calculated (this explanation is not scored). <p>The company can disclose data for up to 20 significant operating locations.</p> <p>The GRI have some equations to help with the calculations of the rate: https://www.globalreporting.org/standards/media/1910/gri-403-occupational-health-and-safety-2018.pdf#page=20.</p>						

Significant operating location	Number of work-related injuries or ill health (excluding fatalities)	Change in the number of incidents since the last reporting period	Rate (%)	How rate is calculated <i>(e.g. based on either 200,000 or 1,000,000 hours worked)</i> [not scored]
<i>Location 1 name [50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>
<i>Location 2 name [50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>

8.5	8.5	Provide the total number and/or rate of recordable work-related injuries or ill health (excluding fatalities) , as well as the change in the number of incidents since the last reporting period, for non-employee direct operations workers for each of the company's significant operating locations .	F	Public or private?	Rule 8 (Max 4 points)	Table
Alignments: GRI 403-9, GRI 403-10, CHRB D.1.7.b/D.2.7.b, CWC 5.1 , CWC 5.4 , CWC 5.4.2						
<p>Guidance</p> <p>For each significant operating location, the company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the number of work-related injuries or ill health of non-employee direct operations workers and the rate (%) at which these occur (either per 200,000 hours or 1,000,000 hours worked). This category of workers includes: contractors (independent, self-employed), agency workers (e.g. labour agency, recruitment agency workers, franchisee workers and, third party on site workers (e.g. subcontracted service workers, third-party contract workers). This will most likely apply to on-site workers only; > the change of the number of incidents since the last reporting period. This is the difference between the number of incidents during previous reporting period and the number of incidents during the current reporting period; > an explanation of how they calculate the rate of incidents (this explanation is not scored). <p>The company can disclose data for up to 20 significant operating locations.</p> <p>The GRI have some equations to help with the calculations of the rate: https://www.globalreporting.org/standards/media/1910/gri-403-occupational-health-and-safety-2018.pdf#page=20.</p>						

Significant operating location	Number of work-related injuries or ill health (excluding fatalities)	Change in the number of incidents since the last reporting period	Rate (%)	How rate is calculated (e.g. based on either 200,000 or 1,000,000 hours worked) [not scored]
<i>Location 1 name</i> <i>[50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>
<i>Location 2 name</i> <i>[50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>

8.6	8.6	Provide the total number and/or rate of fatalities as a result of work-related injury , as well as the change in the number of incidents since the last reporting period, for non-employee direct operations workers for each of the company's significant operating locations .	F	Public or private?	Rule 8 (Max 4 points)	Table
Alignments: CHRB D.1.7.b/D.2.7.b						
<p>Guidance</p> <p>For each significant operating location, the company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the number of non-employee direct operations worker fatalities as a result of work-related injuries and the rate (%) at which these occur (either per 200,000 hours or 1,000,000 hours worked); > the change in the number of non-employee direct operations worker fatalities since the last reporting period. This is the difference between the number of fatalities during previous reporting period and the number of fatalities during the current reporting period; > an explanation of how they calculate the rate of incidents (this explanation is not scored). <p>The company can disclose data for up to 20 significant operating locations.</p> <p>The GRI have some equations to help with the calculations of the rate: https://www.globalreporting.org/standards/media/1910/gri-403-occupational-health-and-safety-2018.pdf#page=20.</p>						

Significant operating location	Number of work-related injuries or ill health (excluding fatalities)	Change in the number of incidents since the last reporting period	Rate (%)	How rate is calculated <i>(e.g. based on either 200,000 or 1,000,000 hours worked)</i> <i>[not scored]</i>
<i>Location 1 name</i> <i>[50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>
<i>Location 2 name</i> <i>[50 word limit]</i>	<i>Enter number</i>	<i>Enter number</i>	<i>Enter %</i>	<i>150 words</i>

8.7	8.7	Scope of disclosure (relates to Q8.5-8.6) <ul style="list-style-type: none"> - Contractors (e.g. independent, self-employed) - Agency workers (e.g. labour agency, recruitment agency workers) - Franchisee workers 	n/a	Public or private?	Not scored	Tick boxes – select all that apply
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		- Third party on site workers (e.g. subcontracted service workers, third-party contract workers)				
Alignments: --						
Guidance The company is required to select which workers are included in their answers to Questions 8.5 and 8.6.						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Mental health risks and safeguarding

Background

Unaddressed [mental health](#) issues and a lack of safeguarding can impact both the wellbeing of workers and the performance of companies.⁶⁶ Investors have identified mental health and safeguarding as a key risk for portfolio companies and increasingly look for comprehensive information about how companies engage with these issues.⁶⁷ Investors are also aware that the more effective a company is at addressing mental health risks, the more effective it is at attracting and retaining employees.⁶⁸

8.8	8.8	Does the company monitor and report on employee mental health and well-being, such as sick days due to mental health?	F	Public or private?	Not scored	Yes/No
Alignments: CWC 5.2						
Guidance The company is required to select Yes or No.						

⁶⁶ World Health Organisation, “Mental Health in the Workplace”, accessed 17th July 2020, https://www.who.int/mental_health/in_the_workplace/en/.

⁶⁷ European Agency for Safety and Health at Work, “Investing in occupational safety and health for successful and sustainable businesses”, accessed 11th August 2020 <https://osha.europa.eu/en/publications/investing-occupational-safety-and-health-successful-and-sustainable-businesses>.

⁶⁸ British Association of Supported Employment, “Staff Retention”, accessed 18th July 2020, <https://www.base-uk.org/staff-retention>.

8.8a	8.8a	If yes, provide more details (see guidance for what details to include).	F	Public or private?	Rule 2 (1 point)	250 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected Yes to Q8.8, the company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > its process for recording absences for mental health reasons and any KPIs set to monitor progress/change in the number of incidents. 						

8.8b	8.8b	If no, state why not and any plans to do so in the future.	F	Public or private?	Rule 2 (1 point)	250 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected No to Q8.8, the company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > why it does not collect data on this health and safety metric and any plans to do so in the future. 						

8.9	8.9	Does the company integrate mental health safeguarding into job design and workplace conditions?	C	Public or private?	No scored	Yes/No
Alignments: UNGP 13, UNGP 19						
<p>Guidance</p> <p>The company is required to select Yes or No.</p>						

8.9a	8.9a	If yes, provide more details (see guidance for what details to include).	C	Public or private?	Rule 2 (1 point)	250 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected Yes for Q8.9, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > how it considers the effect on physical and mental health when designing roles, for example, where the job requires shift work, travel and/or night working; > how it assesses the impact of any changes to working practices, for example remote working; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > efforts to engage workers in the design of their role to achieve a balance in the work demanded of them. 						

8.9b	8.9b	If no, does the company integrate mental health safeguarding into job design and workplace conditions?	C	Public or private?	Rule 2 (1 point)	250 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected No for Q8.9, the company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > why it does not take this factor into consideration and any plans to do so in the future. 						

8.10	8.10	Identify the company’s operating locations, business lines and workforce demographics where physical and/or mental health and safety risks and injuries are reported to be higher, and any processes in place to address problem areas.	F	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: UNGP 21, UNGPRF B3, GRI 403-1, GRI 403						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > any locations of operations or areas of business where the risks to workers’ physical and/or mental health is higher and a brief explanation as to why the risk is higher; > any demographic groups of workers who are at greater risk (e.g. women, persons with disabilities, migrant workers); > processes in place to address specific problem areas. 						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Worker well-being

Background

Work, health and wellbeing are closely related. In a rapidly changing world of work, wellbeing is increasingly becoming a key determinant of an engaged and productive workforce. Promoting wellbeing at work can help companies support workers to manage workplace stress, creating positive working conditions that are mutually beneficial for the company and the workforce. This can in turn reduce the negative impacts of poor health outcomes for workers and their employer and bring about positive outcomes for both.⁶⁹

8.11	8.11	Does the company offer a health and wellbeing programme?	I	Mandatory public	Not scored	Yes/No
Alignments: GRI 403-6						
<p>Guidance</p> <p>The company is required to select Yes or No.</p>						

⁶⁹ CIPD, “Health and Wellbeing at Work”, accessed 18th July 2020, https://www.cipd.co.uk/Images/health-and-well-being-at-work-2019.v1_tcm18-55881.pdf.

8.11a	8.11a	If yes, provide an example of how the company has improved workers' wellbeing and how the company can evidence this.	I	Mandatory public	Rule 2 (1 point)	150 word limit
Alignments: --						
<p>Guidance If the company selected Yes for Q8.11, the company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > information on the outcome of one well-being programme or action, with an example to evidence the outcome described. <p>Companies are encouraged to report programmes or actions that are unique to the company and that go beyond common offerings, such as gym membership or health check-ups.</p> <p>Outcomes may include:</p> <ul style="list-style-type: none"> > increased morale and engagement; > lower sickness or absence rates; > improved return to work rates after ill-health; > increased productivity; > rates of uptake for alternative working patterns; > case studies of worker well-being. <p>Companies are asked to specify which geographic and business activities these outcomes relate to.</p>						

8.11b	8.11b	If no, state why not and any plans to do so in the future.	I	Public or private?	Rule 2 (1 point)	150 word limit
Alignments: --						
<p>Guidance If the company selected No for Q8.11, the company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > why the company doesn't have such a programme in place, if there are any plans to implement one and the timeline for its implementation. 						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Response to COVID-19

Background

In light of the [COVID-19](#) pandemic and its devastating impact on entire workforce populations, investors are looking for new information on important sustainability issues and insights into company decision-making processes.⁷⁰ Investors are particularly interested in company initiatives which go above and beyond local regulations or recommendations, as companies that respond to concerns around their workforce and COVID-19 effectively, sympathetically and promptly are likely to induce a wide range of reputational benefits.⁷¹

Core indicator						
8.12	8.12	What measures does the company have in place to ensure that workers who are unwell take sick leave, and other necessary leave, and are protected economically if they need to do so?	F	Mandatory public	Rule 1 (1 point)	500 word limit
Alignments: UNGP 13, UNGP 21						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the specific measures in place to ensure workers who are unwell take sick leave or other appropriate absences until they are fully recovered; > the company’s specific policies that ensure workers won’t be penalised for taking such absences that go beyond local government requirements; > whether these measures are also applicable to workers who are self-isolating or quarantining and therefore unable to work as a result of public health restrictions. <p>For examples of the measures companies are implementing, you can see JUST Capital’s work tracking this for US companies here: https://justcapital.com/reports/the-covid-19-corporate-response-tracker-how-americas-largest-employers-are-treating-stakeholders-amid-the-coronavirus-crisis/</p>						

⁷⁰ Business for Social Responsibility, “A Post-COVID-19 Agenda For Sustainability Reporting”, accessed 18th July 2020, <https://www.bsr.org/en/our-insights/blog-view/a-post-covid-19-agenda-for-sustainability-reporting>.

⁷¹ World Economic Forum, “Workforce Principles for the COVID-19 pandemic: Stakeholder capitalism in a time of crisis”, accessed 18th July 2020, http://www3.weforum.org/docs/WEF_NES_COVID_19_Pandemic_Workforce_Principles_2020.pdf.

Core indicator						
8.13	8.13	<p>Which workers are covered? Select all that apply.</p> <ul style="list-style-type: none"> - Indefinite/Permanent employees - Fixed-term/temporary employees - Non-guaranteed hours employees (e.g. casual workers, on-call employees, zero-hours contracts/on-call employees) - Contractors (e.g. independent, self-employed) - Agency workers (e.g. labour agency, recruitment agency workers) - Franchisee workers - Third party on site workers (e.g. subcontracted service workers, third-party contract workers) 	F	Mandatory public	Rule 1 (1 point)	Drop-down list - select all that apply
Alignments: --						
<p>Guidance</p> <p>The company is required to select one item from the drop-down list.</p>						

8.14	8.14	<p>What steps, if any, is the company taking to protect the physical and mental health of its workforce during the COVID-19 crisis, including their safe return to the workplace? Where new health and safety policies have been introduced in response to COVID-19, state whether these will remain in place beyond the current pandemic period.</p>	I	Public or private?	Rule 2 (1 point)	150 word limit
Alignments: UNGP 17						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the specific measures companies have which protect and support workers' physical and mental health during the COVID-19 crisis; > the specific measures companies have which protect and support workers in a safe return to work; > how these measures and any new policies will be carried forward/whether they will become permanent. 						

For examples of the measures companies are implementing, you can see JUST Capital's work tracking this for US companies here:

<https://justcapital.com/reports/the-covid-19-corporate-response-tracker-how-americas-largest-employers-are-treating-stakeholders-amid-the-coronavirus-crisis/>

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 9: Worker voice and representation – Direct Operations

Why this section is important

For workers to speak out to improve conditions for themselves and the wider workforce, they must be adequately represented and have the resources to make their voices heard. The concept of worker voice and representation encompasses the fundamental rights of [freedom of association](#) and [collective bargaining](#); key enabling rights which allow workers to defend and claim their workplace entitlements and provide the foundation for [employees](#) to improve working conditions. As the exercise of these rights requires an enabling environment,⁷² investors seek assurance that a [company](#) is taking the necessary steps to secure adherence with these fundamental standards for its workforce.

Not only can freedom of association and collective bargaining directly promote improvements in working conditions, they can also contribute to broader economic and social development and consequently to better business performance.⁷³ A dialogue-based workplace which allows for employee input has been shown to empower and engage its workers, in turn enhancing morale and leading to improvements in productivity and performance.⁷⁴ Where a company proactively seeks to secure the rights to collective bargaining and freedom of association, this indicates a willingness to work together with employees and create an environment built on mutual confidence and trust.⁷⁴ Investors also look for evidence that companies are considering the everyday experiences of their workforce by providing effective mechanisms for obtaining feedback and employee opinions. A company's willingness to incorporate feedback into operational developments can indicate a strong commitment to providing a better workplace.

Bargaining and negotiation opportunities and [trade union](#) meetings should be viewed as part of companies' [human rights due diligence](#) process (that is a way to identify, assess and act upon actual or potential adverse [human rights](#) impacts) and part of a company's approach to enhancing social dialogue.⁷⁵ Given the need for business to continuously adapt in order to maintain competitiveness and respond to wider socio-economic challenges, engagement with trade unions can ensure the needs of workers are accounted for in all significant business decisions and plans. With increasing pressure on companies to align their business strategy

⁷² ILO, "Freedom of association and the effective recognition of the right to collective bargaining", accessed 3rd August 2020,

<https://www.ilo.org/declaration/principles/freedomofassociation/lang--en/index.htm>.

⁷³ ILO, "Freedom of Association and Collective Bargaining Q&A", page 1, accessed 3rd August 2020, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_decl_fs_5_en.pdf.

⁷⁴ Ethical Trading Initiative, "Freedom of Association in Company Supply Chains", page 5, accessed 3rd August 2020,

https://www.ethicaltrade.org/sites/default/files/shared_resources/foa_in_company_supply_chains.pdf.

⁷⁵ ITUC-Csl, "The UN Guiding Principles on Business and Human Rights and the Human Rights of Workers to Form or Join Trade Unions and to Bargain Collectively", page 15, accessed 3rd August 2020, https://www.ituc-csi.org/IMG/pdf/12-11-22_ituc-industriall-ccc-uni_paper_on_due_diligence_and_foa.pdf.

with goals to achieve a low-carbon future, it is essential that workers are adequately included in the process to secure a smooth and equitable transition for all involved.

Freedom of association and collective bargaining

Background

[Collective bargaining](#) is a key mechanism through which companies and workers can establish fair working conditions and address issues in the workplace through social dialogue. The legal system for collective bargaining varies significantly from country to country. In some contexts, the rights of [freedom of association](#) and collective bargaining are protected by law while in others there may be legal restrictions preventing workers from freely exercising these rights. Due to the varying degrees by which the rights to collective bargaining and freedom of association are protected around the world, investors seek more detail as to how companies are securing such rights for their workers to give a clearer picture of how effectively workers are able to communicate about workforce practices and contribute to corporate decision-making.

Freedom of association and collective bargaining are enshrined in international law as fundamental [human rights](#) at work. As such, investors look for evidence that these fundamental values are present in the workplace through the existence of effective employer-employee consultation mechanisms and [collective bargaining agreements](#).⁷⁶ Disclosures regarding the [collective bargaining coverage rate](#), that is the proportion of workers covered by mutually acceptable collective agreements following a voluntary negotiation process between employees and [workers' representatives](#), provides an insight into how proactive a company is in securing such rights across its operations. A higher coverage rate is indicative of a more involved, engaged and adequately represented workforce.

Increasing numbers of workers are engaged outside the traditional employment relationship, presenting a major challenge to collective bargaining.⁷⁷ Investors therefore seek to understand what companies are doing to secure adherence to fundamental rights for those workers employed via labour providers and [suppliers](#).

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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⁷⁶ ILO, "Freedom of Association and Collective Bargaining Q&A", page 1, accessed 3rd August 2020, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_decl_fs_5_en.pdf.

⁷⁷ Ethical Trading Initiative, "Freedom of Association in Company Supply Chains", page 31, accessed 3rd August 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/foa_in_company_supply_chain_s.pdf.

9.1	9.1	Describe the company's process for consulting with workers, their representative bodies and trade unions, as applicable, and other steps to secure workers' rights to freedom of association and collective bargaining .	F	Mandatory public	Rule 1 (1 point)	250 word limit
Alignments : GRI 407-1, CHRB D.1.6/D.2.6/D.3.3, CWC 3.4.1, CWC 2.3, SDG 16.7, ETI RF B3.6						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the steps it takes to gain input from workers, representative bodies and trade unions regarding freedom of association and collective bargaining. This may include: <ul style="list-style-type: none"> > whether the company takes part in consultation meetings on a one-off or regular basis; > the format it uses to acquire input, such as in-person meetings, surveys or opinion polls; > whether it provides an accessible platform or system for workers, representative bodies and trade unions to communicate their opinions to the company. > the participants who typically attend consultation meetings or contribute to the consultation process; > the regularity with which it consults with workers, their representative bodies and trade unions with regards to securing the rights to freedom of association and collective bargaining; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > the process it follows for incorporating its communications with workers, representative bodies and trade unions into practical outcomes; > how the outcomes of consultation meetings are distributed throughout the company and any other relevant parties; > whether the company allocates time off for workers to attend trade union meetings; > any other steps it takes to secure workers' rights to freedom of association and collective bargaining; > which location or locations the above process applies to. 						

Core indicator						
9.2	9.2	Provide the percentage (%) of employees covered by collective bargaining agreements for all locations in the company's direct operations .	F	Mandatory public	Rule 1 (1 point)	Numbers only
Alignments: GRI 102-41, DJSI 5.1.3, CWC 2.1						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the proportion (expressed as a percentage) of employees across the entirety of its direct operations whose working conditions are regulated by one or more collective bargaining agreements. <p>Please note that if the company is unable to provide data on collective bargaining agreement coverage for all its operations, the company can define which part of the direct operations workforce this information covers in Q9.3.</p>						

Core indicator						
9.3	9.3	<p>Scope of disclosure (relates to Q9.2)</p> <ul style="list-style-type: none"> - Domestic operations/HQ only - All significant operating locations - ≤25% of direct operations workforce - 26%-50% of direct operations workforce - 51%-75% of direct operations workforce - ≥76% of direct operations workforce - All direct operations workforce 	n/a	Mandatory Public	Not scored	Drop-down list – select one item
Alignments: --						
<p>Guidance</p> <p>The company is required to select one item from the drop-down list.</p>						

9.4	9.4	Provide the percentage (%) of employees covered by collective bargaining agreements by each of the company's significant operating locations .	I	Public or private?	Rule 6 (Max 2 points)	Table
Alignments: --						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the proportion (expressed as a percentage) of employees whose working conditions are regulated by collective bargaining agreements in each of the company's significant operating locations, as defined by the company. <p>The company can disclose data for up to 20 significant operating locations.</p>						

Significant operating location	Percentage (%) of employees in each location covered by collective bargaining agreements
<i>Location 1 name</i> <small>[50 word limit]</small>	<i>Enter %</i>
<i>Location 2 name</i> <small>[50 word limit]</small>	<i>Enter %</i>
<i>Location 3 name</i> <small>[50 word limit]</small>	<i>Enter %</i>

9.5	9.5	How does the company secure the right to collective bargaining of non-employee direct operations workers ?	F	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: SDG 8.8						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > whether collective bargaining rights are incorporated into labour provider contracts; > any relevant incentives which it offers to its labour providers for securing the right to collective bargaining for their workers; > details of any external guidelines or relevant global/multi-stakeholder initiatives which the company supports in line with securing worker rights to collective bargaining; <p><i>Next steps</i></p>						

		<ul style="list-style-type: none"> > the process for monitoring labour provider commitments to securing the right to collective bargaining; > whether third parties are required to cascade rights commitments to their suppliers as part of their contract with the company.
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9.6	9.6	Has the company identified any risks or restrictions to employees' right to freedom of association or collective bargaining in any of its direct operations ?	I	Public or private?	Not scored	Yes/No
Alignments: UNGP 17, SDG 8.8						
<p>Guidance</p> <p>The company should consider all its direct operations, not only significant operating locations, when answering this question.</p> <p>The company is required to select Yes or No.</p>						

9.6a	9.6a	If yes, identify the main risks or restrictions and provide an example of action taken to address them, including through engagement with workers and/or worker representative bodies, as applicable.	I	Public or private?	Rule 2 (1 point)	250 word limit
Alignments: UNGP 19, UNGPRF C4.3, SDG 9.8, SDG 16.7						
<p>Guidance</p> <p>The company should consider all its direct operations, not only significant operating locations, when answering this question.</p> <p>If the company responded Yes to Q9.6, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > any specific instances where risks or violations have been identified and the process used to identify such risks/violations; > actions the company is taking or has taken to address identified risks or violations. Examples may include: <ul style="list-style-type: none"> > direct engagement with local trade unions or other organisations and frameworks; > introducing more frequent consultation meetings to address risks and violations; > education of the at risk/affected workforce on their rights; > carrying out a formal investigation into the violation. <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the company monitors the effectiveness of its actions to address risks and violations; 						

	<ul style="list-style-type: none"> > any particular challenges it has faced in identifying and addressing risks/violations; > any improvements the company has seen as a result of its actions in addressing risks and violations; > how learnings are incorporated into its business strategy to prevent the occurrence of further risks or violations.
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9.6b	9.6b	If no, provide an example of action taken to prevent risks or restrictions, including through engagement with workers and/or worker representative bodies, as applicable.	I	Public or private?	Rule 2 (1 point)	250 word limit
Alignments: UNGP 19, UNGPRF C4.3, SDG 10.8, SDG 16.7						
<p>Guidance</p> <p>The company should consider all its direct operations, not only significant operating locations, when answering this question. The company is required to select Yes or No.</p> <p>If the company responded No to Q9.6, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > an example of the preventative measures or processes it has in place to minimise risks or restrictions to employees’ rights to freedom of association or collective bargaining. This may include regular engagement with workers/representative bodies or the provision of educational materials and guidance about workers’ rights; > the regularity with which it assesses any potential risks or restrictions to employees’ rights to freedom of association or collective bargaining; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how it ensures the effectiveness of its preventative measures and processes. 						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Worker voice

Background

Investors are interested in the degree to which workers can express their opinions on [workforce matters](#), as well as their involvement in decision-making processes at the company level. It follows that better and more informed decision-making, successful implementation of collaborative ideas, and attraction and retention of skilled and engaged staff results in a workforce which is better able to cope with change.⁷⁸ This ability to adapt is arguably more important than ever if a company is to successfully align its business plan with goals to achieve a low-carbon future. Obtaining a long-term ambition is dependent upon workers being sufficiently involved in the transition process or else a company runs the risk that the workforce will be unable to keep up with crucial changes.

Employee engagement is vital in retaining valuable talent and minimising the risk of employer/employee disputes and claims against the company.⁷⁹ As such, investors look for evidence that companies are proactively seeking feedback from their workers and incorporating this feedback into visible outcomes. Investors want to understand how a company incorporates employee views into decision-making going beyond an employee satisfaction score alone to demonstrate continuous engagement with the workforce.⁸⁰

9.7	9.7	Describe the mechanism(s) for enabling workers' participation in corporate decision making, such as worker representation on the Board, having a Non-Executive Director with responsibility for employee engagement, town hall meetings, etc.	F	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: GRI 102-43, GRI 413-1, DJSI 3.1.1, CWC 3.1, SDG 16.7						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p>						

⁷⁸ Forbes, "Five Powerful Steps to Improve Employee Engagement", accessed 4th August 2020, <https://www.forbes.com/sites/brentgleeson/2017/10/15/5-powerful-steps-to-improve-employee-engagement/>.

⁷⁹ Deloitte, "Employee Engagement and Retention", accessed 4th August 2020, <https://www2.deloitte.com/us/en/insights/focus/human-capital-trends/2016/employee-engagement-and-retention.html>.

⁸⁰ CWC Guidelines, "Guidelines for the Evaluation of Worker's Human Rights and Labour Standards", page 12, accessed 31st July 2020, https://www.workerscapital.org/IMG/pdf/cwc_guidelines-workers_human_rights_and_labour_standards_final_may17.pdf.

		<ul style="list-style-type: none"> > the systems, processes and mechanisms which the company puts in place to ensure that workers can effectively participate in corporate decision making; > examples of any contributions made by workers which have influenced corporate decisions. The company should state what the contributions were and the decision/s made as a result; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > whether mechanisms are evaluated for their efficacy and, if so, how frequently evaluations and assessments take place; > examples of any changes which the company has made to improve workers' participation following the evaluation of its mechanisms.
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9.8	9.8	How does the company obtain worker feedback? Provide the percentage (%) of employees who participated in the company's most recent engagement survey and the level of satisfaction indicated.	F	Mandatory public	Rule 1 (1 point)	250 word limit
Alignments: GRI 102-43, DJSI 5.4.4, ISO 30414 4.7.6						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > a description of the process it uses to obtain feedback from its workers, such as satisfaction or engagement surveys, feedback discussions or any other mechanism; > an indication of how frequently worker feedback is obtained. If a survey format is used, the company should state how regularly the engagement or satisfaction survey is circulated; > the percentage of workers who responded to the company's latest request for feedback, whether in the form of a survey or any other mechanism; > the subset of workers from which the company requests feedback e.g. the global workforce, only workers in HQ operations; > details of what the most recent feedback response indicates in terms of worker satisfaction; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > an example of how it has utilised worker feedback to make changes or improve business practices. Please note that examples of worker-influenced changes to the business through avenues other than feedback processes should be described in Q9.9. 						

Core indicator						
9.9	9.9	Provide one example of how workers have influenced decision-making on an issue of substance in the reporting period .	C	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: --						
<p>Guidance</p> <p>The company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the decision-making process the worker was able to participate in. The company may find it useful to refer to the information disclosed in Q9.7; > the topic or issue discussed; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > the outcomes which it implemented following this participation such as a change in policy or practice. 						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 10: Grievance mechanisms – Direct Operations

Why this section is important

Where a [company](#) has caused negative impacts on workers' [human rights](#) through its activities, investors need to know that it will provide fair and effective [remedy](#) to those affected. [Grievance mechanisms](#) form part of a company's responsibility to respect human rights by providing access to a remedy where individuals have been potentially or actually negatively impacted by a company's activities. They can also be important early warning systems for companies and can provide critical information for broader [human rights due diligence](#) processes. Without them, companies can be exposing themselves to serious reputational and financial risk.⁸¹

Grievance mechanisms provide the workforce with the opportunity to raise concerns or complaints in such instances. If concerns are not identified and addressed, they may lead to major disputes or systematic rights abuses. Companies must ensure that workers are aware of and familiar with the company's grievance mechanism and that the mechanism is independent and locally adaptable. How easy these mechanisms are to access, how well they are monitored, and the protections in place for whistleblowers are all key indications to investors of how open the company is to scrutiny and of the extent to which it wants to provide a safe and decent working environment.

Effective and accessible grievance mechanisms are key in ensuring that a company is held to account and concerns can be quickly and objectively remedied. This is essential if companies are to fulfil their responsibilities to respect human rights. The number of grievances raised and resolved are useful figures to understand the scale of the abuses and the effectiveness of a company's grievance mechanisms in dealing with them. Putting in place effective and accessible grievance mechanisms now means companies will be well-placed to cope with a [Just Transition](#) to a low-carbon future.

Grievance mechanisms

Background

Companies likely have a variety of mechanisms, channels and processes through which workers and other people can raise concerns about their activities. These can include [worker representative bodies](#), whistle-blowing processes, Speak-Up hotlines and specific reporting mechanisms for issues such as sexual harassment. Companies should be clear about what issues can be reported through which mechanism(s) and how workers are consulted in the design in line with the UNGPs.

In order to understand whether a company's grievance mechanism or channel is effective, that is that those potentially impacted by a company's activities can actually lodge a concern or complaint and that it can provide access to remedy, the mechanism should be evaluated in line with the effectiveness criteria in Principle 31 of the UNGPs.

⁸¹ Reuters, "Back whistleblowers to stop abuses, says UK anti-slavery tsar after Boohoo fallout", accessed 22 July 2020, <https://uk.reuters.com/article/boohoo-suppliers/back-whistleblowers-to-stop-abuses-says-uk-anti-slavery-tsar-after-boohoo-fallout-idUKL8N2EG32L>.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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10.1	10.1	Provide details of the channel(s)/mechanism(s) through which employees can raise complaints or concerns, including how these operate and how workers were consulted on the design of the mechanism(s).	F	Mandatory public	Rule 1 (1 point)	250 word limit
Alignments: UNGP 29, UNGP 22, UNGPRF C6.1 , UNGPRF C6.3, GRI 103-2, GRI 102-17, CHRB C.1, CHRB C.3, CWC 7.1, KTC 5.3						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > how workers raise complaints and concerns; > the teams involved in this process; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > who was consulted when designing the mechanism; > whether the company has any KPIs in place around grievances; > how learnings from the grievance mechanisms are incorporated into business strategy to prevent the issues arising again. 						

10.2	10.2	Is the channel(s)/mechanism(s) identified in Q10.1 accessible to the company's non-employee direct operations workers ?	I	Public or private?	Rule 3 (1 point for yes)	Yes/No
Alignments: GRI 102-17, CHRB C.1, CWC 7.3						
<p>Guidance</p> <p>The company is required to select Yes or No.</p>						

10.2a	10.2a	If yes, provide more details (see guidance for what details to include)	I	Public or private?	Rule 3 (1 point)	250 word limit
Alignments: CHRB C.1, KTC 5.3						
<p>Guidance</p>						

		<p>If the company selected Yes for Q10.2, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > what non-employee direct operations workers have access to the channels/mechanisms; > how they access the channels/mechanisms; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the company monitors that these workers do have access to the channel/mechanisms in practice.
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10.2b	10.2b	If no, state why not and any plans to give access in the future.	I	Public or private?	Rule 3 (1 point)	250 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected No for Q10.2, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > what plans are in place to ensure non-employee direct operations workers will have access to these channels/mechanisms; > the timeline for their access; > how they will access them; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how their access will be monitored. 						

10.3	10.3	Does the company assess the effectiveness of its grievance mechanism(s) against the criteria in Principle 31 of the UN Guiding Principles on Business and Human Rights (that is, whether the mechanism(s) is legitimate, accessible, predictable, equitable, transparent, and compatible with human rights)?	F	Public or private?	Rule 3 (1 point for Yes)	Yes/No
Alignments: UNGP 31, GRI 103-2, SDG 8.8						
<p>Guidance</p> <p>The company is required to select Yes or No.</p>						

10.3a	10.3a	If yes, provide more details (see guidance for what details to include).	F	Public or private?	Rule 3 (1 point)	250 word limit
Alignments: GRI 103-2, KTC 5.3						

		<p>Guidance If the company selected Yes for Q10.3, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the steps taken to assess the effectiveness of its grievance mechanisms with reference to the effectiveness criteria set out in Principle 31 of the UNGPs: whether the mechanisms are legitimate, accessible, predictable, equitable, transparent, and compatible with human rights. The description could include: <ul style="list-style-type: none"> > the process for assessing whether workers trust the channel(s) provided e.g. through feedback or independent consultations; > how the company verifies whether the grievance mechanism(s) is accessible e.g. by identifying and addressing any barriers to use; > whether the company has identified any deficiencies in its current grievance mechanism(s); > improvements to the existing grievance process the company is carrying out; > work the company is carrying out with users of the grievance mechanism(s) or representatives from trade unions, NGOs or others to review the performance of the grievance mechanism(s); > training provided to workers on their right to grievance mechanisms; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > lessons the company has learned from the remedy process that are being applied to improve the grievance mechanism.
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10.3b	10.3b	If no, how does the company assess whether workers trust the grievance mechanism(s) ?	F	Public or private?	Rule 3 (1 point)	250 word limit
Alignments: UNGP 31, UNGPRF C6.2, KTC 5.3						
<p>Guidance If the company selected No for Q10.3, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > how it ensures workers trust the mechanism, how this feedback is gathered, how often it is gathered and what stakeholders are involved in giving this feedback. <p>This resource can help companies put together a response: https://www.businessrespecthumanrights.org/en/page/349/remediation-and-grievance-mechanisms</p>						

10.4	10.4	Provide the number of grievances relating to human rights and/or workers' rights reported and resolved in the reporting period .	I	Public or private?	Rule 4 (Max 2 points)	Table
Alignments: GRI 102-17, ISO 30414 4.7.2, SDG 8.8						
<p>Guidance The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the total number of grievances relating to human rights and/or workers' rights reported and resolved in the reporting period. 						

Number of grievances reported	Number of grievances resolved
<i>Enter number</i>	<i>Enter number</i>

10.5	10.5	Provide an example of how the company has provided or contributed to providing a remedy for a human rights/workers' rights grievance raised in the reporting period , including by consulting with impacted workers, and any lessons learned.	I	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: UNGP 20, UNGP 21, UNGPRF C6.5, CHRB C.7, CHRB E.3, CWC 7.2, SDG 8.8, ETI RF B2.3						
<p>Guidance The company is required to explain:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > an example of how the company has provided or contributed to providing a remedy for a human rights/workers' rights grievance; > any challenges in trying to prevent, mitigate and/or address human rights/workers' rights grievances; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the company verified the effectiveness of its actions to prevent or mitigate human rights/workers' rights grievances; > whether and how impacted workers were consulted in the process of evaluating steps taken; > whether the company has communicated the results of its evaluation; > any lessons learned and, if so, how these have been integrated into internal decision-making to prevent future human/workers' rights grievances. <p>Please note that this question is intended to provide companies with the opportunity to talk explicitly about an example of remediation from an incident</p>						

that was signalled originally through [grievance mechanism](#) channels. Section 2 looks into remediation more generally.

10.6	10.6	What policies and procedures does the company have to protect workers from retaliation and reprisal for speaking up or lodging a grievance relating to their rights as workers and working conditions?	F	Public or private?	Rule 1 (1 point)	250 word limit
		Alignments: UNGP 16, UNGPRF C1, GRI 102-17, CHRB A.1.6, CHRB C.5, SDG 8.8, ETI RF B2.2				
		<p>Guidance The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the measures in place to protect whistleblowers. Examples may include: <ul style="list-style-type: none"> > encouraging a 'speak up' culture; > raising awareness of legal protections for whistleblowers; > providing online or other training on whistleblower reporting and protection; > having a mechanism(s) for confidential and anonymous reports; > how anonymity, when appropriate, and impartiality are maintained; > providing non-retaliation protections. 				

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 11: Supply chain transparency – Supply Chain

Why this section is important

Understanding the structure and complexity of the [supply chain](#) is the first step in identifying potential and actual risks to business and workers. A thorough understanding of a [company's](#) supply chain also enhances that company's capacity to recognise new and unforeseen opportunities for workers and business.⁸²

Companies with extensive supply chains need to be able to prioritise their efforts to manage and address risks to [workers' rights](#). One notable way of doing this is by carrying out an assessment – typically as part of [human rights due diligence](#) – to identify where the risks to workers is greatest. Investors want to know whether a company has identified the point in the supply chain where workers are most at risk, and therefore where the risk to business is greatest. Investors are aware that all companies are exposed to labour risks, including the most extreme forms of exploitative labour such as [forced labour, modern slavery and human trafficking](#), and it's important that they are transparent about how they monitor and [remedy](#) these incidences.

Supply chain transparency reinforces business accountability and credibility.⁸³ Therefore, it is key that companies are clear about the structure of their supply chain from the outset. It is important that investors understand which part of the supply chain is being addressed in this disclosure. Information on the number and location of [suppliers](#) is paramount for investors to get a sense of the scale, structure and reach of a company's supply chain and its influence over its suppliers' workers.

Supply chain structure and location

Background

When companies are transparent about their supply chain structure, they make significant progress toward being fully accountable to external [stakeholders](#) such as consumers, civil society and unions. At the same time, companies demonstrate leadership in a complex and sensitive area which inevitably bodes well with investors.⁸⁴

While it is important to recognise that companies operate through different business models with varying levels of engagement with their supply chain workforce, which may not extend to lower-[tier](#) suppliers, it is worth noting that demand for supply chain transparency is growing rapidly. Companies across all sectors should be working towards understanding the length and complexity of their supply chain, beyond direct suppliers, to mitigate the risk of blind spots and drive internal discussion and more effective action on global workforce issues.

⁸² CBI, "Transparency in Supply Chains", accessed 18th July 2020, https://www.cbi.org.uk/media/3459/transparency-in-supply-chains_cbi-response_final.pdf.

⁸³ CBI, "Transparency in Supply Chains", accessed 18th July 2020, https://www.cbi.org.uk/media/3459/transparency-in-supply-chains_cbi-response_final.pdf.

⁸⁴ CBI, "Transparency in Supply Chains", accessed 18th July 2020, https://www.cbi.org.uk/media/3459/transparency-in-supply-chains_cbi-response_final.pdf.

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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11.1	11.1	Provide a description of the company's supply chain and explain its role in the company's business model.	F	Mandatory public	Rule 1 (1 point)	250 word limit
		Alignments: GRI 102-9, ETI RF A2				
		<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the structure of its supply chain and how this supports and/or adds value to the business model. The description should include, but is not limited to: <ul style="list-style-type: none"> > the company's main activities (brands, products, services); > the business model (direct sourcing, project-based etc); > the types of suppliers involved in these activities; > the tiers or levels of the supply chain for each activity; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > the total number of first tier suppliers; > the total number of second tier and below suppliers; > the main locations of these suppliers. 				

11.2	11.2	Provide details on the company's efforts to map its supply chain, including beyond the first tier . State the percentage of the company's supply chain mapped to date.	F	Public or private?	Rule 1 (1 point)	250 word limit
		Alignments: CHRB D.1.3, KTC 2.1, ETI RF B2.1				
		<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the steps taken to map or better understand its supply chain, including beyond first tier suppliers; > the proportion (%) of the company's supply chain that has been mapped to date; > any third-party products or platforms that have assisted with the process; > any gaps in the company's knowledge of its supply chain; 				

		<ul style="list-style-type: none"> > current work the company is carrying out to map its supply chain; > who is involved in the supply chain mapping process and what the timeline for this is.
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11.3	11.3	Does the company publicly disclose the results of its supply chain mapping ?	I	Mandatory public	Rule 3 (1 point for yes)	Yes/No
Alignments: DJSI 3.6.6, CHRCB D.1.3, CWC 4.1, CWC 4.1.2, KTC 2.1						
Guidance The company is required to select Yes or No.						

11.3a	11.3a	If yes, provide a link to or attach the relevant public document.	I	Mandatory public	Rule 3 (1 point)	URL/doc upload and Text box (150 word limit)
Alignments: --						
Guidance If the company selected Yes for Q11.3, the company is required to provide:						
<i>Getting started</i> <ul style="list-style-type: none"> > any public document setting out the results of the company's supply chain mapping; > the number of first-tier suppliers in a company's supply chain. 						

11.3b	11.3b	If no, how is the company improving transparency of its supply chain? Include examples and state the total number of first tier suppliers.	I	Public or private?	Rule 3 (1 point)	150 word limit
Alignments: --						
Guidance If the company selected No for Q11.3, the company is required to describe:						
<i>Getting started</i> <ul style="list-style-type: none"> > how it is working towards improving the transparency of its supply chain; > whether the company has any intention to publicly disclose this information; > what other method the company is considering in order to achieve transparency of its supply chain. 						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Supply chain numbers

Background

Companies with global supply chains can find it difficult to identify the numerous actors that contribute to the delivery of their business. However, this opaqueness can obscure the poor labour practices and [human rights](#) abuses that are often present but hidden deep in a company's [supply chain](#).⁸⁵ Investors are interested in knowing how companies are proactively seeking to better understand their supply chain, not only to mitigate these risks, but to build a better understanding of how labour practices can be improved so that they generate efficiencies and benefits for both business and the supply chain workforce. Sourcing locations, the number of [first-tier supplier organisations](#), the number of workers in the first-tier supply chain and the demographic composition of these workers are all key data points which can help to establish supply chain transparency.

Core indicator						
11.4	11.4	Provide the number of first-tier suppliers in each of the company's top ten sourcing locations (determined by percentage of overall procurement/spend).	I	Public or private?	Rule 6 (max 5 points)	Table
Alignments: KTC 2.1, ETI RF A2						
Guidance The company is required to describe: <i>Getting started</i> <ul style="list-style-type: none"> > their top ten sourcing locations by percentage of overall procurement/spend; > the number of first-tier supplier organisations at these locations. 						

Top ten sourcing locations by percentage of overall procurement/spend	Number of first tier supplier organisations
<i>Sourcing location 1</i>	<i>Enter number</i>
<i>Sourcing location 2</i>	<i>Enter number</i>

⁸⁵ PRI, "Managing ESG Risks in the Supply Chains of Private Companies and Assets", accessed 18th July 2020, https://www.act.is/media/1747/pri_managing-esg-risk-in-the-supply-chains-002.pdf.

11.5	11.5	Provide the estimated number of workers in the company's first-tier supply chain . Companies can indicate what percentage of their supply chain this covers in Q11.6.	C	Public or private?	Rule 1 (4 point)	Numbers only
Alignments: --						
<p>Guidance</p> <p>The company is required to provide:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the estimated number of workers in the company's first-tier supply chain. <p>It is understood that companies will usually only be able to provide supplier-wide employee numbers, rather than the number that work directly on the customer's behalf.</p>						

11.6	11.6	<p>Scope of disclosure (relates to Q11.5).</p> <ul style="list-style-type: none"> - ≤50% of first tier - 51%-75% of first tier - ≥76% of first tier - All of first tier 	n/a	Public or private?	Not scored	Drop-down list – select one item
Alignments: --						
<p>Guidance</p> <p>The company is required to select one item from the drop-down list.</p>						

11.7	11.7	Does the company collect data on the gender composition of its supply chain workforce?	C	Public or private?	Rule 3 (1 point for Yes)	Yes/No
Alignments: KTC 2.1, SDG 5.1						
<p>Guidance</p> <p>The company is required to select Yes or No.</p>						

11.7a	11.7a	If yes, provide evidence.	C	Public or private?	Rule 3 (1 point)	150 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected Yes for Q11.7, the company is required to provide:</p>						

		<p><i>Getting started</i></p> <ul style="list-style-type: none"> > a gender breakdown of the number of workers in the supply chain; > information on how they collect this data. <p>It is understood that companies will usually only be able to provide supplier-wide employee numbers, rather than the number that work directly on the customer's behalf.</p>
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11.7b	11.7b	If no, state why not and any plans to do so in the future.	C	Public or private?	Rule 3 (1 point)	150 word limit
Alignments: --						
<p>Guidance</p> <p>If the company selected No for Q11.7, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > why data on gender composition in the supply chain workforce is not available; > if the company intends to address this lack of data in the future. 						

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

High-risk supply chain areas

Background

Ensuring that a company's activities do not harm [human rights](#) is paramount to a company's long-term success, reputation and attractiveness as an employer. Not addressing human rights abuses can have severe consequences not only for the victims involved, but also for both investors and companies.⁸⁶ Whether the consequences are immediate or the result of retrospective scrutiny, the damage to business can be irrecoverable. Because of this, investors are looking for companies to demonstrate how they are actively trying to identify, mitigate and prevent [forced labour, modern slavery and human trafficking](#). Knowing which products, services and raw materials in the supply chain are most at risk is crucial to business continuity and effectively addressing these issues.

11.8	11.8	Provide details on any specific products, services and raw materials, wherever these feature in the supply chain, identified to be of particular risk of forced labour, modern slavery and human trafficking .	I	Public or private?	Rule 1 (1 point)	250 word limit
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⁸⁶ UN Guiding Principles Reporting Framework, accessed 20th July 2020, <https://www.ungpreporting.org/resources/salient-human-rights-issues/>.

Alignments: GRI 409-1, KTC 2.1, SDG 8.7, SDG 16.2

Guidance

The company is required to describe:

Getting started

- > details of any product, service, or raw material which is known to be of particular risk of [forced labour, modern slavery and human trafficking](#) which has featured at any point and in any [tier](#) of the supply chain. Companies may describe what these products, services, or raw materials are, where they may have been used, the extent of their use and the frequency of their use;
- > how crucial these products, services and raw materials are to business continuity.

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 12: Responsible sourcing – Supply Chain

Why this section is important

Heightened awareness of the duty companies have towards the [human rights](#) of those working in their [supply chains](#) has led to growing investor demand for businesses to behave responsibly.⁸⁷ This demand for responsible behaviour relates not only to the way in which a [company](#) conducts its business relationships but, importantly, it creates the expectation that companies are proactively engaging with their human rights responsibilities prior to the onset of a business arrangement, when sourcing new [suppliers](#).⁸⁸

The sourcing strategies of public companies can have a significant impact on the ability of suppliers to respect [workers' rights](#) and provide decent working conditions for their workforce. [Responsible sourcing](#) and purchasing takes into account the sourcing country's record on protecting [human](#) and [labour rights](#), uses criteria to select and reward suppliers based on their track record on labour standards and incentivises purchasing teams to meet company commitments on workers' rights and responsible sourcing. A robust selection process that considers performance on human and labour rights issues alongside other criteria, such as price, determines the character of the future relationship between company and supplier.

Whilst having a responsible sourcing strategy in place is a crucial starting point, it is desirable that companies can give examples of positive action taken to ensure that their suppliers are providing at least the minimum decent working conditions that employers should deliver.⁸⁹ Specifically, investors look for evidence that a company has gone beyond the mere implementation of a responsible sourcing policy to the proactive monitoring and assessment of the suppliers it has chosen to enter a business relationship with. Investors seek assurance that responsible sourcing strategies lead to decent working conditions in practice; a request which can only be satisfied where those strategies are subject to comprehensive and legitimate evaluation methods.⁹⁰

By disclosing information to this section, companies can demonstrate to investors their understanding of how sourcing decisions affect the quality of jobs for their supply chain workforce. Poor sourcing strategies and purchasing decisions can increase a company's exposure to operational and reputational risks particularly if suppliers are under pressure to deliver within tight margins and severe time pressures, and are unable to maintain and adhere to labour practices.

⁸⁷ Business, Human Rights and the Environment Research Group, "Modern Slavery and Human Rights in Global Supply Chains", page 5, accessed 17th July 2020, <https://static1.squarespace.com/static/56e9723a40261dbb18ccd338/t/5857c23dcd0f68ba/b21a76b6/1482146488056/Modern+Slavery+and+Human+Rights+Risks+in+Global+Supply+Chains+Insights+for+HEIs+2016.pdf>.

⁸⁸ CIPS, "Ethical and Sustainable Procurement", page 2, accessed 19th July 2020, https://www.cips.org/Documents/About%20CIPS/2/CIPS_Ethics_Guide_WEB.pdf.

⁸⁹ For example, this may be part of a company's aspiration to achieve UN Sustainable Development Goal 8: 'Decent Work for All', <https://sdgs.un.org/topics/employment-decent-work-all-and-social-protection>, accessed 19th July 2020.

⁹⁰ CCLA Good Investment, "Find It, Fix It, Prevent It: An investor project to tackle modern slavery", page 13, accessed 17th July 2020, <https://modernslaveryccla.co.uk/>.

Sourcing strategy

Background

As a company's visibility and presence diminish throughout each tier of a supply chain, so does its ability to identify and prevent [labour rights](#) violations.⁹¹ As such, it is crucial that a potential supplier's propensity to uphold a company's workers' rights commitment is considered when deciding whether to enter into a new business relationship.⁹² Investors look for such considerations in a company's responsible sourcing strategy as this demonstrates a company's understanding that its sourcing and purchasing decisions impact the behaviour and practices of suppliers and, in turn, have direct consequences for workers.

Strong coherence between a company's sourcing strategy and its workers' rights commitment helps ensure the procurement of suppliers does not in itself undermine that company's human rights commitments. It also ensures suppliers can meet company expectations as well as their own labour rights responsibilities. Investors are particularly interested to see evidence of responsible sourcing practices as a means of setting minimum standards for decent working conditions throughout the entirety of a company's workforce. As well as complying with international labour rights standards, improving labour practices in supply chains can increase productivity, reduce absenteeism and enhance quality control.⁹³

Intertwined with the sourcing strategy is the process of responsible purchasing; investors look for evidence that companies use due diligence when negotiating prices with suppliers. As companies have greater power to control prices, agreeing a fair price for goods is crucial if a supplier is to manufacture its product safely while still meeting its labour standards obligations to its workforce. When purchasing prices drop to an unsustainable level, it is the workforce which feels the results in the form of unsafe working conditions and excessive working hours.⁹⁴ This is exacerbated further by growing consumer demand for speedier production and delivery of goods, making it imperative that those making sourcing and pricing decisions are taking such risks into account with due diligence and accountability.⁹⁵

⁹¹ Know the Chain, "Resource and Action Guide for ICT Companies", page 8, accessed 16th July 2020, https://knowthechain.org/wp-content/uploads/2016/09/KTC_ICT-Sector-Guidance-Small_16September2016.pdf.

⁹² Know the Chain, "3.1 Benchmark Methodology", accessed 16th July 2020, https://knowthechain.org/wp-content/uploads/KTC_BenchmarkMethodology_Oct2017_v3-1.pdf.

⁹³ Ethical Trading Initiative, "Integrating Ethical Trade Principles into Core Business Practices", page 2, accessed 19th July 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/integrating_ethical_trade_principles_in_core_business_practice.pdf.

⁹⁴ OECD, "Due Diligence Guidance for Responsible Supply Chains in the Garment & Footwear Sector", page 75, accessed 29th July 2020, https://www.oecd-ilibrary.org/oecd-due-diligence-guidance-for-responsible-supply-chains-in-the-garment-and-footwear-sector_5j8z4fxjpnr7.pdf?itemId=%2Fcontent%2Fpublication%2F9789264290587-en&mimeType=pdf.

⁹⁵ Ethical Trade Initiative, "Guide to Buying Responsibly", page 12, accessed 29th July 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/guide_to_buying_responsibly.pdf.

While the specifics of responsible sourcing methods may differ between sectors, requiring suppliers to meet a minimum set of labour standards as part of their contractual obligations with a company is an important first step to ensure suppliers' and companies' human and labour rights commitments are aligned.⁹⁶ Beyond this, providing incentives to those [employees](#) responsible for making sourcing decisions can be an effective method of ensuring that responsible sourcing standards are upheld.⁹⁷

2021 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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12.1	12.1	What measures are in place to incentivise those responsible for the company's day-to-day sourcing decisions to effectively ensure the company meets responsible sourcing and workers' rights commitments (beyond adherence to the company's Employee/Business Code of Conduct/Ethics Code etc.)?	I	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: UNGPRF A2.3						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the individuals and/or procurement teams who are incentivised for sourcing decisions (role titles or functions are sufficient); > the incentive structure in place for both individuals with sourcing responsibilities and procurement teams, as applicable, and how this structure relates to performance which goes beyond adherence to the company's Employee/Business Code of Conduct/Ethics Code; > how employees are incentivised for adhering to due diligence on price negotiations; > whether the incentive measures are linked to remuneration; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > the methods used to assess the efficacy of incentives in encouraging responsible sourcing (such as whether incentives are linked to the 						

⁹⁶ See previous footnote.

⁹⁷ CIPS, Ethical and Sustainable Procurement, page 6, accessed 19th July 2020, https://www.cips.org/Documents/About%20CIPS/2/CIPS_Ethics_Guide_WEB.pdf.

identification of [salient human](#) and [labour rights](#) issues in the [supply chain](#)).

12.2	12.2	Does the company assess supplier performance against its own human rights commitments, as applicable, as part of the process for selecting new suppliers?	F	Public or private?	Rule 3 (1 point for Yes)	Yes/No
Alignments: CHRB B.1.4B, CHRB B.1.7 , CWC 4.2, CWC 4.5, KTC 3.2, SDG 8.8						
Guidance The company is required to select Yes or No.						

12.2a	12.2a	If yes, what percentage of new suppliers (in the last reporting period) were assessed in this way and how is performance on workers' rights weighted or balanced against other selection criteria?	F	Public or private?	Rule 3 (1 point)	250 word limit
Alignments: GRI 414-1, KTC 3.3, SDG 8.8						
Guidance If the company selected Yes for Q12.2, the company is required to describe:						
<i>Getting started</i> <ul style="list-style-type: none"> > the percentage of new suppliers which were assessed in this way; > the amount of weight/importance granted to labour standards criteria and how that compares to other selection criteria used when sourcing suppliers; 						
<i>Next steps</i> <ul style="list-style-type: none"> > examples of occurrences where the pre-qualification process has resulted in the company not entering into relationships with suppliers. 						

12.2b	12.2b	If no, state why not and any plans to do so in the future.	F	Public or private?	Rule 3 (1 point)	250 word limit
Alignments: --						
Guidance If the company selected No for Q12.2, the company is required to describe:						
<i>Getting started</i> <ul style="list-style-type: none"> > why the company chooses not to assess supplier performance in this way and outline any alternative methods used, if applicable; > any plans to start assessing supplier performance against its own human rights commitments, including when they expect such assessment methods to begin. 						

12.3	12.3	Does the company require suppliers to respect a minimum set of labour standards regarding workers' rights in a supplier code of conduct, or similar?	F	Mandatory public	Rule 3 (1 point for Yes)	Yes/No
Alignments: UNGP 16, UNGPRF A1.3, DJSI 3.6.1, CWC 1.2, CWC 4.3, KTC 1.2, KTC 4.1 , SDG 8.8, SDG 10.6, ETI RF B1.1						
Guidance The company is required to select Yes or No.						

12.3a	12.3a	If yes, provide a link to or attach the relevant public document or describe the terms included in contractual arrangements.	F	Mandatory public	Rule 3 (1 point)	URL/doc upload and Text box (150 word limit)
Alignments: UNGP 13, UNGPRF A2.4, UNGPRF A1.3, SDG 8.9, SDG 10.7						
Guidance If the company selected Yes for Q12.3, the company is required to describe:						
<i>Getting started</i> <ul style="list-style-type: none"> > the relevant labour standards document or describe the terms included in its contractual arrangements with suppliers. Examples of such terms include minimum requirements on living wages, equal pay, health and safety or freedom of association; > the company should explicitly refer to any external principles which it incorporates into its Code of Conduct, such as the Employer Pays Principle or the Dhaka Principles for Migration with Dignity.⁹⁸ 						

12.3b	12.3b	If no, state why not and any plans to adopt one, including an expected date for publication.	F	Public or private?	Rule 3 (1 point)	150 word limit
Alignments: SDG 8.10, SDG 10.8						
Guidance If the company selected No for Q12.3, the company is required to describe:						
<i>Getting started</i> <ul style="list-style-type: none"> > their reason/s for not requiring suppliers to meet a minimum set of labour standards as part of their contractual obligations; 						

⁹⁸ Reflecting Principle 1 of the Dhaka Principles for Migration with Dignity, the Employer Pays Principle, is a commitment to ensure that no worker should pay for a job. Institute for Human Rights and Business, accessed 15th July 2020, <https://www.ihrb.org/dhaka-principles>.

- > any plans to adopt such a contractual arrangement, including the terms which they plan to include and an expected date for publication.

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Monitoring suppliers

Background

Whilst a responsible sourcing strategy is a crucial first step in securing adherence to human rights standards throughout the entire workforce, investors look for evidence that companies are adopting a proactive approach when it comes to enforcement of this strategy. With [forced labour](#) occurring frequently in supply chains across the globe,⁹⁹ investors urgently seek information on how companies are monitoring their suppliers' human rights performance. Although contractual obligations provide the basis for ongoing supplier due diligence and are essential for holding suppliers to account, investors look for further evidence that companies are taking practical steps to prevent labour rights abuses through practices such as effective monitoring or auditing methods. Arranging unannounced audits of suppliers, reviewing relevant documentation and carrying out interviews with workers are just some of the ways in which a company can show investors that it is going beyond the bare minimum in adhering to labour rights responsibilities.¹⁰⁰

In order to prevent the occurrence of human rights abuses throughout the supply chain, the expectation that suppliers will provide decent working conditions as a minimum ought to be positively reinforced throughout a company's business relationships.¹⁰¹ Incentivising suppliers is a powerful way of aligning policies and practices between a company and its suppliers; this signals to investors that a company is committed to building stable and lasting supplier relationships, where possible.¹⁰² In incentivising suppliers to improve labour conditions by rewarding positive performance, companies can also help minimise their own exposure to operational and reputational risks.¹⁰³

⁹⁹ In 2016, the International Labour Organization estimated that 40.3 million people were in modern slavery, including 24.9 million in forced labour: <https://www.ilo.org/global/topics/forced-labour/lang-en/index.htm>, accessed 19th July 2020.

¹⁰⁰ CCLA Good Investment, "Find It, Fix It, Prevent It: An investor project to tackle modern slavery", page 5, accessed 17th July 2020, <https://modernslaverycccla.co.uk/>.

¹⁰¹ OHCHR, "The Corporate Responsibility to Respect Human Rights", page 48, accessed 21st July 2020, http://www.ohchr.org/Documents/publications/hr.puB.12.2_en.pdf.

¹⁰² Ethical Trade Initiative, "Integrating Ethical Trade Initiatives into Core Business Practices", page 24, accessed 19th July 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/integrating_ethical_trade_principles_in_core_business_practice.pdf.

¹⁰³ UN Global Impact, "Supply Chain Business Case", accessed 19th July 2020, <https://www.unglobalcompact.org/what-is-gc/our-work/supply-chain/business-case>.

12.4	12.4	Describe the process for monitoring or auditing supplier performance against the document disclosed at 12.3, including beyond the first tier , the standards used for the monitoring process, and whether the results are made public. State the percentage of suppliers independently audited.	I	Public or private?	Rule 1 (1 point)	250 word limit
Alignments: CWC 4.5, CWC 4.5.1, KTC 6.1, SDG 10.6						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > its monitoring and/or auditing process, including the indicators, resources and tools that are used. The company should include: <ul style="list-style-type: none"> > examples of practical methods employed during this process, which may include non-scheduled visits to supplier sites by auditors, inspection of relevant documents and interviews with workers; > the minimum standards assessed against during the monitoring process, for example, measures to prevent forced labour through adherence to standards such as the Employer Pays Principle or the Dhaka Principles for Migration with Dignity;¹⁰⁴ > whether it appoints a supply chain auditor with a track-record of finding labour rights abuses; > whether the results of the monitoring/auditing process are made public and, if so, how this information is disseminated; > the percentage of suppliers independently audited; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the monitoring process is utilised beyond its first-tier suppliers, for example explain whether and how frameworks such as the Dhaka Principles for Migration with Dignity are used as an assessment standard.¹⁰⁵ 						

Core indicator

¹⁰⁴ Principle 1 of the Dhaka Principles for Migration with Dignity, which incorporates the Employer Pays Principle, is a commitment to ensure that no worker should pay for a job. Institute for Human Rights and Business, accessed 17th July 2020, <https://www.ihrb.org/dhaka-principles>.

¹⁰⁵ Institute for Human Rights and Business, “Migration with Dignity: Implementing the Dhaka Principles”, page 7, accessed 21st July 2020, <https://www.ihrb.org/uploads/member-uploads/IHRB%2C Migration with Dignity - Implementing the Dhaka Principles.pdf>.

12.5	12.5	How does the company assess whether its sourcing and/or purchasing practices allow a supplier to meet its workers' rights commitments e.g. by requesting feedback on the business relationship from suppliers etc.?	I	Mandatory public	Rule 1 (1 point)	250 word limit
Alignments: UNGP 18, UNGPRF C5.1, CHRB D.1.2/D.2.2, KTC 3.1, SDG 8.8, SDG 10.6						
<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > efforts to assess whether the contractual terms of a business arrangement enable suppliers to meet their own commitments to respect workers' rights e.g. to pay living wages; to ensure health and safety standards are met; > instances where the company has identified sourcing and/or purchasing decisions which potentially misalign with the company's requirements on suppliers to respect workers' rights; > whether sourcing and/or purchasing practices have been or are being revised as a result; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > any particular examples of feedback mechanisms or external inputs used to evaluate the efficacy of sourcing/purchasing practices in meetings workers' rights commitments. <p>Please note, this question requires companies to explain how the company assesses whether <i>its own</i> actions allow suppliers to meet workers' rights commitment, not the actions of its suppliers (which is addressed in Q12.2 and Q12.7).</p>						

12.6	12.6	Do the company's responsible sourcing policies and practices apply to third-party labour providers (labour agencies, logistics, cleaning, security, etc.)?	F	Public or private?	Rule 3 (1 point for Yes)	Yes/No
Alignments: SDG 10.6						
<p>Guidance</p> <p>The company is required to select Yes or No.</p>						

12.6a	12.6a	If yes, provide more details	F	Public or private?	Rule 3 (1 point)	150 word limit
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		Alignments: SDG 10.6
		<p>Guidance</p> <p>If the company selected Yes for Q12.6, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > how the company’s responsible sourcing policies and practices are communicated to third-party labour providers, for example, state whether the policies are set out in the form of a contractual arrangement; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > the measures in place to monitor third-party labour providers’ adherence to the company’s responsible sourcing policy.

12.6b	12.6b	If no, state why not and any plans to do so in the future.	F	Public or private?	Rule 3 (1 point)	150 word limit
		Alignments: SDG 10.6				
		<p>Guidance</p> <p>If the company selected No for Q12.6, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > why the company’s responsible sourcing policies and practices do not apply to third-party labour providers; > any plans to incorporate responsible sourcing policies and practices in the context of third-party labour providers, including an expected timeline for doing so. 				

12.7	12.7	Describe the company's approach for incentivising supplier performance on workers' rights. State any KPIs or performance incentives used.	I	Mandatory public	Rule 1 (1 point)	150 word limit
		Alignments: UNGP 19, UNGPRF A2.3, KTC 3.1 , SDG 8.8				
		<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the criteria used to measure performance on workers’ rights such as specific KPIs adopted for this purpose; > the incentives used to reward suppliers and encourage good performance. Examples may include contract renewals, price premiums and the offer of longer-term contracts; <p><i>Next steps</i></p>				

> the efficacy of incentives in encouraging good performance and how such incentives are evaluated.

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Section 13: Supply chain working conditions – Supply Chain

Why this section is important

In addition to effective [mapping](#) and [responsible sourcing](#) practices in the [supply chain](#), companies have a responsibility to respect and protect the [human](#) and [labour rights](#) of workers in their supply chains. Modern supply chains are complex, multi-tiered and span the globe. Production typically occurs in developing countries, where labour rights policy may not be sufficiently evolved or enforced, and workers may not be able to freely negotiate improved working conditions with their employers. Workers face numerous rights infringements, including sexual, physical and verbal assaults, dangerous working conditions and workplace accidents, and gender or ethnicity-based [discrimination](#). Often, the people that suffer the greatest rights abuses in supply chains are those who have the most limited ability to call attention to these practices, including workers who are women, children, migrants, or residents of rural or poor urban areas.¹⁰⁶ Given the scale and lack of visibility in many [company](#) supply chains, and the limited ability of those most affected to highlight poor practices, it is imperative that companies work with [suppliers](#) and other [stakeholders](#) to establish robust processes to identify violations and protect [workers' rights](#). Poor practices and violations of workers' rights in supply chains pose serious reputational and legal risks to companies. Because of this, investors want to know how companies are acting to recognise risks to workers in their supply chains and improve suppliers' working conditions.

Supply chains are also often the site of the most severe [human rights](#) risks, such as [forced labour](#), human trafficking and modern slavery. Investors are aware that the vast majority of companies' supply chains include forced labour,¹⁰⁷ and want to understand how companies are working to identify, [remedy](#) and prevent this. Modern slavery conditions are often found beyond [tier](#) one of the supply chain, so companies that are leading in this area are those whose work to uphold supply chain working conditions extends beyond tier one.

Workers' rights in the supply chain

Background

In line with the UNGPs, companies have a responsibility to identify and assess human rights risks and impacts across their [value chain](#), integrate and act upon the findings of an assessment, and track and communicate how effective actions have been. It is crucial that companies, particularly in light of the growing expectation on companies across all sectors, have a robust, well-documented and ongoing [human rights due diligence](#) process and report publicly on their findings and efforts to remediate rights violations to all workers, not just those in their [direct operations](#).

¹⁰⁶ Human Rights Watch, "Human Rights in Supply Chains", accessed 19th July 2020, <https://www.hrw.org/report/2016/05/30/human-rights-supply-chains/call-binding-global-standard-due-diligence>.

¹⁰⁷ CCLA, "Engagement expectations - Find It, Fix It, Prevent It: An investor project to tackle modern slavery", accessed 25 July 2020 <https://modernslaverycccla.co.uk/sites/default/files/2020-05/Modern%20Slavery%20Engagement%20Expectations%20Final.pdf>.

As global supply chains are often opaque, it is essential that companies actively engage suppliers in efforts to address worker’s rights. Companies should also take steps to ensure workers throughout their supply chains can access the tools and resources they need to assert their rights.

2020 question number	2020 question number	Question text	Question tier	Privacy setting of answer	Scoring information	Answer format/criteria
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13.1	13.1	What action has the company taken to build the capacity of its suppliers to mitigate and manage risks to workers’ rights, including in their own supply chain (e.g. through supplier training)?	C	Public or private?	Rule 1 (1 point)	250 word limit	
		Alignments: UNGP 19, UNGPRF C4.3, UNGPRF A2.3 , KTC 1.4 , SDG 8.8, ETI RF B3.7					
		<p>Guidance</p> <p>The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > any training it provides for suppliers on, for example, workers’ rights, managing migrant workers and preventing forced labour; > any multi-stakeholder initiatives it is part of to build supplier awareness and knowledge around workers’ rights, as well as preventing workers’ rights abuses; > any interactions with local NGOs that help suppliers prevent workers’ rights abuses; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > any KPIs around suppliers’ management of workers’ rights that are included in supplier contracts. 					

13.2	13.2	How is the company working to ensure that supply chain workers can exercise their rights to freedom of association , including the right to unionise, and collective bargaining ?	I	Public or private?	Rule 1 (1 point)	250 word limit	
		Alignments: GRI 407-1, CHRB D.2.6.b, KTC 5.3 , SDG 8.8					
		<p>Guidance</p> <p>The company is required to describe:</p>					

		<p><i>Getting started</i></p> <ul style="list-style-type: none"> > how the company assesses suppliers' relations with trade unions, including, for example, how the supplier assists union meetings by providing space, etc; > how the company assesses whether supply chain workers are made aware of their rights and have access to appropriate information; > any third parties or NGOs that help with these processes; > any collaborative, multi-stakeholder initiatives that the company is part of that support the rights of workers to organise and bargain collectively.
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Background	
<p>The UNGPs expect companies to establish or participate in effective operational-level grievance mechanisms for individuals and communities who may be adversely impacted (Guiding Principle 29). The criteria to ensure the effectiveness of grievance mechanisms includes an expectation that mechanisms are: legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue. The ETI has published useful guidance on Access to Remedy which can be found here:</p> <p>www.ethicaltrade.org/sites/default/files/shared_resources/Access%20to%20remedy_0.pdf</p>	

13.3	13.3	Does the company monitor whether supply chain workers have access to a grievance mechanism ?	C	Public or private?	Rule 3 (1 point for Yes)	Yes/No
		Alignments: CWC 7.3, KTC 5.4 , SDG 10.6				
		<p>Guidance</p> <p>The company is required to select Yes or No.</p>				

13.3a	13.3a	If yes, provide more details	C	Public or private?	Rule 3 (1 point)	150 word limit
		Alignments: SDG 10.6				
		<p>Guidance</p> <p>If the company selected Yes for Q13.3, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > how the company assesses supply chain workers' access to grievance or feedback channels/mechanisms, including through auditing or other measures; > how the company assesses whether whistle-blowers are safe from reprisals and/or ensure anonymity where applicable; > any third parties or NGOs that help with these processes. 				

13.3b	13.3b	If no, state why not and any plans to do so in the future.	C	Public or private	Rule 1 (1 point)	150 word limit	
		Alignments: SDG 10.6					
		<p>Guidance If the company selected No for Q13.3, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > why the company does not monitor supply chain workers access to grievance mechanisms; > any plans to monitor their access in the future. 					

13.4	13.4	Has the company identified any instances of forced labour, modern slavery and human trafficking in its supply chain in this reporting period?	I	Public or private?	Not scored	Yes/No	
		Alignments: UNGP 18, UNGPRF B4, GRI 414-2, SDG 8.7, SDG 16.2					
		<p>Guidance The company is required to select Yes or No.</p>					

13.4a	13.4a	If yes, provide more details	I	Public or private?	Rule 2 (1 point)	150 word limit	
		Alignments: SDG 8.8, SDG 16.2					
		<p>Guidance If the company selected Yes for Q13.4, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the process through which the instances were identified, including any risk assessments and human rights due diligence involved; > where in the business the instances were found; > how the company reported on these instances; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the company contributed to finding and providing an appropriate remedy, including through consultation with the affected workers; > how the effectiveness of the remedy is assessed; > how the company integrates learnings into future business and supplier strategy to prevent similar incidences as much as possible in the future. 					

13.4b	13.4b	If no, state why not and describes steps taken to conduct due diligence on forced labour, modern slavery and human trafficking risk.	I	Public or private?	Rule 2 (1 point)	150 word limit
		Alignments: UNGP 17, UNGP 18, SDG 8.7, SDG 16.2				
		<p>Guidance</p> <p>If the company selected No for Q13.4, the company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > the processes the company has gone through to assess where instances of forced labour, modern slavery and human trafficking may occur in the supply chain, including through risks assessments and human rights due diligence. <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the company assesses the effectiveness of these processes. 				

Notes on this topic

In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.

Improving working conditions in the supply chain

Background

In addition to taking appropriate action to mitigate risks or potential impacts, companies are also expected to demonstrate that their efforts are actually reducing the risk to workers or achieving the desired outcome, and that companies are willing to work collaboratively to improve supply chain workers' lives.¹⁰⁸

Core indicator

13.5	13.5	Describe any steps or initiatives the company is taking to improve the working conditions of supply chain workers and provide evidence demonstrating the effectiveness of these measures. State where the company has collaborated with	I	Public or private?	Rule 1 (1 point)	250 word limit
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¹⁰⁸ CCLA, "Engagement expectations - Find It, Fix It, Prevent It: An investor project to tackle modern slavery", accessed 25 July 2020, <https://modernslaveryccla.co.uk/sites/default/files/2020-05/Modern%20Slavery%20Engagement%20Expectations%20Final.pdf>.

	<p>others to support system-level improvements, as applicable.</p>				
<p>Alignments: UNGP 20, UNGPRF A2.5, CWC 4.7, KTC 1.4, KTC 5.1, KTC 6.1, SDG 10.6</p>					
<p>Guidance The company is required to describe:</p> <p><i>Getting started</i></p> <ul style="list-style-type: none"> > any multi-stakeholder action the company has taken part in to support system-level improvements for workers in their supply chain; > any corrective action processes the company has undergone to address incidents of non-compliance by suppliers; <p><i>Next steps</i></p> <ul style="list-style-type: none"> > how the company integrates the <u>Employer Pays Principle</u> into its supply chain and ensures it is adhered to; > how the company works to improve relations with suppliers to allow greater oversight and reward good performance, through, for example, price premiums, increased orders and longer-term contracts; > any time-bound targets the company has to improve working conditions in the supply chain and who in the business oversees these; > how the company evaluates the effectiveness of these measures, including evidence of the impact that steps or initiatives have had on supply chain workers. 					

<p>Notes on this topic</p>
<p>In the online reporting platform and in the Excel version of the survey, companies have a 150 word text box to add context to their answers in this topic.</p>

Appendix I: Alignment references

Framework initials	Framework name
UNGP	United Nations Guiding Principles on Business and Human Rights
UNGPRF	SHIFT United Nations Guiding Principles Reporting Framework
SDG	Sustainable Development Goals
GRI	Global Reporting Initiative
DJSI	Dow Jones Sustainability Index
CHRB	Corporate Human Rights Benchmark
CWC	The Committee for Workers' Capital – Guidelines for the Evaluation of Workers' Human Rights and Labour Standards
KTC	Know The Chain
ETI RF	Ethical Trading Initiative Reporting Framework
ILO	International Labour Organisations Conventions

Appendix II: Glossary

Word/Phrase	Definition
Agency workers	Workers employed indirectly through a third-party labour agency or business or recruitment agency to undertake tasks that are supervised or controlled by the user company rather than the third-party agency. The agency worker works under the supervision and direction of the user company but only has a contract (an employment contract or a contract to perform work or services personally) with the third-party agency.
Basic salary	The fixed, minimum amount paid to an employee for performing his or her work duties. This excludes any additional remuneration such as payments for overtime working or bonuses. ¹⁰⁹
Business activities	Actions and processes that contribute to the different revenue streams the company reports in its financial reporting, as well as those undertaken by a company in the course of fulfilling the strategy, purpose and objectives of the business.
Category of workers	Breakdown of employees by: <ul style="list-style-type: none"> > level (such as senior management, middle management); and/or > function (such as technical, administrative, production); and/or

¹⁰⁹ GRI Standards Glossary 2018 'basic salary accessible at: <https://www.globalreporting.org/standards/media/1913/gri-standards-glossary.pdf#page=5>.

	<ul style="list-style-type: none"> > contract type (such as indefinite/permanent workers, contractors etc.).
CEO to median worker pay ratio	<p>The ratio of the compensation of the company’s Chief Executive Officer (CEO) to the median compensation of its employees, excluding the CEO.</p> <p>Companies are directed to the SEC guidance on the calculation of the company pay ratio: ‘SEC Adopts Rule for Pay Ratio Disclosure’ (August 2015) and the GRI Disclosure 102-38 ‘Annual total compensation ratio’.</p>
Child labour	<p>Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that:</p> <ul style="list-style-type: none"> > is mentally, physically, socially or morally dangerous and harmful to children; and/or > interferes with their schooling by: depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work. <p>For the purpose of this definition, a child refers to a person under the age of 15 years, or under the age of completion of compulsory schooling, whichever is higher.</p>
Civil society organisation (CSO)	<p>Non-state, not-for profit, voluntary entities which are formed by people in the social sphere and are separate from the State and the market. CSOs can include community-based organisations and non-governmental organisations. In the context of the WDI, CSOs do not include business or for-profit associations.</p>
Collective bargaining	<p>Collective bargaining refers to the voluntary negotiation mechanism through which companies and trade unions determine mutually acceptable terms and conditions of work, including details of pay and working time, and engage in discussions to regulate relations between employers and workers.</p>
Collective bargaining agreements	<p>A written legal agreement between an employer and the body representing the employees (e.g. a trade union), which arises as a result of negotiations between the two parties and sets out the terms and conditions of employment.</p>
Collective bargaining coverage rate	<p>The percentage of workers whose terms and conditions of employment are covered by one or more collective bargaining agreements as a percentage of the total number of workers.</p>
Company	<p>The financial reporting legal entity which consists of subsidiaries, joint ventures and associates or affiliates and employs workers directly and/or indirectly.</p>
Compensation	<p>The total remuneration payable by the employer to the employee in return for work done by the employee during the employment</p>

	period. Compensation may be direct, including wages and salaries, or indirect, including contributions to social insurance schemes, overtime pay and annual leave.
Contingent workers	Workers not on a permanent contract i.e. those who are hired on a per-project or fixed-term basis. Contingent workers include fixed-term/temporary workers , non-guaranteed hours employees, contractors , agency workers and any third party on site workers not on a fixed-term contract.
Contractors (independent, self-employed)	An organisation or individual that is working for a company and is bound by a direct contractual arrangement other than a contract of employment with the company. The contract is for a fixed duration and ends at the expiration of a specified time period, or when a specified task with an estimated duration is completed.
Core ILO standards	The core human rights which constitute the minimum 'enabling rights' people need in order to protect and improve their rights and conditions at work, to work in freedom and dignity, and to develop in life. These are freedom from forced labour ; from child labour ; from discrimination at work; and to form and join a union and bargain collectively. These core standards are enshrined in eight International Labour Organisation (ILO) conventions.
COVID-19	The infectious disease caused by the strain of coronavirus that was discovered in 2019.
Direct operations	Operations that are core to the delivery of the company's business activities as stated in the company's financial reporting. For the purposes of the WDI, the direct operations workforce encompasses employees, contingent workers and other on-site workers.
Disability	A physical or mental condition that limits a person's movements, senses, or activities.
Discrimination	Discrimination in employment refers to any distinction, exclusion, preferential or unequal treatment granted to a person/s because of characteristics which are unrelated to their merit, work performance or the inherent requirements of the job.
Employee	An individual who is party to a direct employment relationship with the company, according to national law or its application. The relationship includes permanent, temporary , fixed-term , full-time , part-time employment.
Employer Pays Principle	The principle that no worker should pay for a job; all recruitment costs and associated fees should be borne by the employer and not the worker.

Ethnicity/ethnic group/race	A group of people whose members identify with each other through a common heritage, often consisting of a common language, common culture (which can include a religion) and/or an ideology which stresses a common ancestry.
Ethnic minority	A group of people from a particular ethnic group living in a country or area where most people are from a different ethnic group.
Ethnicity pay gap	<p>The ethnicity pay gap shows the difference in the average hourly rate of pay between ethnic minority employees and non-ethnic minority employees.</p> <p>In Q5.3 specifically the median ethnicity pay gap is requested, which refers to the ratio of the median compensation of the company’s non-ethnic minority employees to the median compensation of its ethnic minority employees</p>
Executive management/committee	Top ranking member of the management team who are responsible for the day-to-day management of the company. They possess the highest level of responsibility for decision-making in relation to the company’s operations and resources. The Executive Management team includes the Chief Executive Officer, Chief Operating Officer, and Chief Financial Officer. It can also be termed C-suite management.
Fatalities as a result of work-related injury	The death of a worker occurring as a result of an disease or injury sustained or contracted during the performance of work duties which are controlled by the organisation, or which are performed in a workplace that the organisation controls. ¹¹⁰
First-tier supplier	An organisation with which the company possesses a direct contractual relationship.
Fixed-term/temporary contract employees	Refers to a temporary employment contract between an employee and the company. The contract is for a limited duration and ends when a specific time period expires, or when a specific task that has a time estimate attached is completed.
Forced labour, modern slavery and human trafficking	Forced labour refers to all work or service which is exacted from any person under the threat of penalty and for which the person has not offered himself or herself voluntary. The term encompasses all situations in which persons are coerced by any means to perform work, and includes both traditional ‘slave-like’ practices and contemporary forms of coercion where labour exploitation is involved, which may include human trafficking and modern slavery.

¹¹⁰ GRI Standards Glossary 2016 – ‘work-related fatalities’
<https://www.globalreporting.org/standards/media/1035/gri-standards-glossary-2016.pdf>

	<p>Modern slavery refers to situations of exploitation that a person cannot refuse or leave because of threats, violence, coercion, deception, and/or abuse of power. Modern slavery encompasses a wide range of situations including human trafficking, forced labour, debt bondage, descent-based slavery, child slavery, and forced and early marriage.</p> <p>Human trafficking refers to the act of recruiting, transporting, harbouring, transferring or receiving persons by threats, coercion, fraud, deception, abuse of power or payment for the purposes of exploitation. It describes any circumstances in which these conditions are met, which may include forced labour, but also extends beyond situations involving labour.</p> <p>For the purposes of the WDI, only labour-based forms of modern slavery and human trafficking will be relevant.</p>
Franchisee worker	<p>Persons that work for individuals or organisations that are granted a franchise or license by the reporting organisation. Franchises and licenses permit specified commercial activities, such as the production and sale of a product. For the purposes of the WDI, it's likely that only on-site franchisee workers will be relevant.</p>
Full-time employees	<p>An employee whose working hours per week, month, or year are defined according to national legislation and practice regarding working time (such as national legislation which defines that 'full-time' means a minimum of nine months per year and a minimum of 30 hours per week).</p>
Full Time Equivalent (FTE) basis	<p>A full-time equivalent (FTE) is a unit used to measure employees in a way that makes them comparable although they may work a different number of hours per week. The FTE unit is calculated by comparing the average number of hours worked by a part-time worker to the average number of hours of a full-time worker. The full-time worker is counted as one FTE and the part-time worker is assigned a score in proportion to the hours he or she works. For example, a part-time worker employed for 20 hours a week where full-time work consists of 40 hours a week is counted as 0.5 FTE.</p>
Freedom of association	<p>Freedom of association is a fundamental human right which enables workers and employers to freely join and establish organisations of their own choosing without prior authorisation or interference by the state or any other entity. The purpose of such association includes, but is not limited to, realising all other fundamental principles and rights at work.</p>
Gender	<p>A socially constructed term used to distinguish differences in the attributes, behaviours, roles and responsibilities of men and</p>

	women. Gender goes beyond binary categories of biological sex to include non-binary forms of identification.
Gender balance	The percentage of female, male and non-binary workers set out as a proportion of the total workforce or particular contract type.
Gender identity	A person's innate sense of their own gender, whether male, female or something else, which may or may not correspond to the sex assigned at birth.
Gender pay gap	The difference between average hourly earnings of men and average hourly earnings of women expressed as a percentage of average hourly earnings of men. This indicator provides a measure of the relative difference between the hourly earnings of men and those of women. If women do more of the less well-paid jobs within an organisation than men, the gender pay gap is usually bigger.
Grievance mechanism	A system put in place by the company consisting of procedures, roles and rules for receiving complaints, addressing concerns and providing remedies. Grievance mechanisms must be legitimate, transparent and accessible to all workers.
Hazard (in the workplace)	A source or situation in the workplace that has the potential to cause injury or ill health.
Highest governance body	The official group of persons formally allocated with ultimate authority in an organisation.
Human rights	Basic international standards aimed at securing dignity and equality for all. This encompasses the universal rights and freedoms to which all persons are entitled, as set out in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights. They also include the principles concerning fundamental rights set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.
Human rights due diligence	An ongoing risk management process that a company needs to follow in order to identify, prevent, mitigate and account for how it addresses its actual and potential adverse human rights impacts. This includes four key steps: assessing actual and potential human rights impacts; integrating and acting on the findings; tracking responses; and communicating about how impacts are addressed.
Indefinite/permanent employees	A contract between an employee and the company for employment for an indeterminate period. The contract may be full-time or part-time work.

Internal hires	The number of open positions which are filled by the company's existing workforce as opposed to external candidates.
Internal hire rate	The number of employees that have moved from one role within the company to another role within the company as a percentage of the total hire rate.
Involuntary turnover rate	The number of employees who leave the company due to dismissal (including redundancy) or death in service as a percentage of the average total number of employees. These are usually unplanned departures, however, in some instances of redundancy, this may not be the case.
Just Transition	A transition to a low-carbon economy that secures the future and livelihoods of workers. It is based on social dialogue between workers and their unions, employers, government and communities.
Key performance indicators (KPIs)	Indicators of progress towards an intended target or result. KPIs should be measurable and time-bound.
Labour rights	See Workers' rights
Leadership positions	Employment positions within a company which come with the authority to direct and guide other workers. In the context of the WDI, leadership positions refers to the Board, executive management and senior management .
Legal minimum wage	The minimum compensation for employment per hour, or other unit of time, as set out by statutory law. The legal minimum wage may differ according to region and/or employment category.
Living wage	A wage sufficient to provide households with a minimum acceptable standard of living. The living wage goes beyond the legal minimum wage by taking into account the cost of living as well as local living standards and needs. As such, the living wage varies by country and region. The reference guide provides guidance on the living wage principles and global case studies: https://www.livingwage.org.uk/sites/default/files/pi-living-wage-global-overview%20final%20draft_0.pdf
Location	The separate geographical areas which the company carries out financial reporting for. The company may classify the geographical breakdown by country or by region.
Mental health	A state of well-being in which the individual realises his or her own abilities, can cope with the normal stresses of life, can work productively and fruitfully, and is able to contribute to his or her community. Mental health encompasses psychological, emotional and social well-being.

Non-employee direct operations workers	<p>Workers that are not employed directly by the company but for whom the company has oversight responsibilities, especially for those that work on-site. This can include contractors (independent, self-employed), agency workers (e.g. labour agency, recruitment agency workers, franchisee workers) and third party on site workers (e.g. subcontracted service workers, third-party contract workers).</p>
Non-guaranteed hours employees (e.g. casual workers, on-call employees, zero-hours contracts)	<p>Workers who are employed by the company on a contract which does not guarantee a minimum number of working hours. The worker may be required to make themselves available for work, but the company is not obliged to offer the worker any fixed number of working hours per day, week or month. This includes on-call employees, casual workers, and those on a zero-hours contract.</p>
Occupational health and safety	<p>The anticipation, recognition, evaluation and control of hazards arising in or from the workplace that could impair the health and well-being of workers.</p>
Opportunities	<p>Situations, circumstances or parts of the business or workforce where it is possible to do something that could have a positive impact on the workforce and/or the business.</p>
Part-time employees	<p>An employee whose working hours per week, month, or year are less than the legal minimum number of hours required to constitute full-time work as determined by relevant national legislation. For example, where full-time work consists of a minimum of 30 hours of work contributed per week, any worker on a contract for 29 hours per week or less would be classified as a 'part-time employee'.</p>
Prison labour	<p>Work that is performed by incarcerated and/or detained people. This includes people working in both prisons and other forms of state detention, such as immigration detention.</p>
Recordable work-related injuries or ill health (excluding fatalities)	<p>Negative impacts on health arising from exposure to hazards at work that result in any of the following: days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. It also includes significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.</p>
Remedy	<p>The process of restoring an individual or group that has been harmed by the company's activities to the situation they would have been in had the adverse impact or human rights harm not occurred. Where restoration is not possible, a remedy may involve providing compensation with the aim of making amends for the harm caused. The concept of remedy covers a range of</p>

	actions including, but not limited to, acknowledgement and apology; restitution and rehabilitation; management-level changes; financial compensation; and the implementation of measures that prevent future occurrences.
Remuneration	Payment or compensation received for services or employment. This includes a base salary and any bonuses or other economic benefits that an employee receives, which could include equity such as stocks and shares and benefit payments.
Religion or belief	Religion means any religion and a reference to religion includes a reference to a lack of religion. Belief means any religious or philosophical belief and a reference to belief includes a reference to a lack of belief.
Reporting period	A 12 month reporting period (not more than 2 years out of date) that is the specific time span covered by the information reported in the company's submission to the WDI. In most cases, companies use the most recently completed financial year.
Responsible sourcing	A voluntary commitment by companies to take into account social and environmental considerations when managing their relationships with suppliers.
Salient human rights issues	<p>The human rights that are at risk of the most severe negative impact because of the company's activities or business relationships. Salient human rights issues should be defined by their scale (the gravity of the impact on human rights), scope (the number of individuals that are or could be affected) and remediation, that is (how hard difficult it would be to rectify the resulting harm). This concept of salience uses the lens of risk to people - not to business - as the starting point, while recognising that where risks to people's human rights are greatest, there is strong convergence with risk to the business.</p> <p>In Section 2 of the WDI survey, companies are asked to talk about three of their salient human rights issues.</p>
Scope of disclosure	The part of the business or the workforce that is covered by the company's answer to a specific question or set of questions within the WDI survey.
Second tier and below	Refers to a supplier with whom the company contracts indirectly (a sub-contractor) or the supplier of a direct supplier.
Senior management	Any senior position/individual who directly reports to the Executive management team e.g. team leaders, supervisors.
Sexual orientation	A person's enduring pattern of emotional, romantic, or sexual attraction (or a combination of these). Sexual orientations include gay, lesbian, straight, bisexual, and asexual.

Significant operating location	Countries or regions which are of significance to the company because of, for example, the level of spend, the number of employees and/or the criticality of the location to business continuity.
Stakeholder	Entity or individual that can reasonably be expected to have an interest in or be significantly affected by the company's activities, products and services, or whose actions can reasonably be expected to affect the ability of the company to successfully implement its strategies and achieve its objectives.
Supplier	An organisation or person that provides a product or service used in the supply chain of the reporting organisation.
Supply chain	The network of suppliers who produce and distribute a specific product or service to a purchasing company. It consists of all the individuals, organisations, resources, activities and technology involved directly or indirectly in the creation and sale of a product/service, through to its eventual delivery to the end purchaser. This includes all relationships, direct and indirect, in tier 1 and beyond.
Supply chain mapping	The process of engaging across companies and suppliers to document the exact source and pathway involved in bringing every material, every process and every shipment of goods to market.
Supply chain tier	<p>A description of the multiple levels of suppliers and their relationship to the end-product producer. Suppliers are referred to as Tier 1, Tier 2, Tier 3, Tier-n suppliers, depending on their distance from the end-product producer.</p> <p>Tier 1 or first tier suppliers interact with the main company directly (for example, if Company X supplies a Car Manufacturer with steel, Company X is a Tier 1 supplier) and Tier 2 suppliers provide goods and services to Tier 1 suppliers. Tier 3 suppliers supply Tier 2 suppliers and so on throughout the supply chain.</p>
Third party on site workers	Workers employed indirectly through a third party business to undertake tasks that are supervised or controlled by the third party, but take place on the site or premises of the user company and for which the user company has some responsibility.
Trade unions	A workers' organisation constituted for the purpose of furthering and defending the interests of workers. For example, the trade union could represent its members when determining wages and working conditions and when addressing workers' day-to-day grievances with management.

Turnover rate	The number of employees who leave the organisation voluntarily or involuntarily as a percentage of the average total number of employees.
Value chain	The full range of activities or processes needed to create a product or service. This includes entities with which the company has a direct or indirect business relationship, both upstream and downstream of its own activities, which either (a) supply products or services that contribute to the organisation’s own products or services, or (b) receive products or services from the organisation.
Voluntary turnover	The number of employees who choose to leave the company voluntarily, including to retire, as a percentage of the average total number of employees.
Worker	An individual who is party to any kind of employment relationship with the company, according to national law or its application. The relationship may be for direct or indirect employment including permanent, temporary , fixed-term , full-time , part-time employment or as a contractor , agency worker , on-site franchisee worker and other subcontracted workers.
Worker representatives or bodies	An individual, union, works council or other agency selected by workers within an organisation to represent these workers at negotiations or consultations with the employer. Through formal or informal processes and on a cooperative basis, the representative can take part in discussions between managers and workers, information sharing, collective bargaining and have a place in management bodies.
Workers’ rights	The core ILO standards as well as other rights that apply specifically to workers, such as the right to enjoy favourable working conditions with fair remuneration , the right to rest and reasonable limitations on working hours and the right to privacy at work.
Workforce matters	The broad spectrum of issues, considerations and all other affairs relating to the management and maintenance of an organisation’s workforce in direct operations and the supply chain.
Workforce surveillance	Any form of worker monitoring undertaken by an employer. This can include any of the following: <ul style="list-style-type: none"> > Key logger software > Video surveillance (on premises or working from home e.g., CCTV or through webcams) > Facial recognition software > Screen recording > Audio recording (e.g., of calls) > Geolocation tracking

	<ul style="list-style-type: none"> > Social media monitoring > Physical searches > Timing work activities
<p>Worst forms of child labour</p>	<p>Work where children are enslaved, separated from their families, exposed to serious hazards and illnesses and/or left to fend for themselves. It includes, such as:</p> <ul style="list-style-type: none"> > all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict; > the use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances; > the use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties; > work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children (for example, work in a physically dangerous environment).

Appendix III: Survey and guidance changes

2021 WDI survey changes

Question additions and revisions

Section	Topic	Question	Rationale for change
New topics			
2: Risk assessment and human rights due diligence	Responding to human rights risk across the value chain	2.10 What action has the company taken to identify and eliminate child labour across its value chain?	Child labour is a widespread and severe labour and human rights violation, ¹¹¹ that was not addressed in the WDI survey previously. Child labour is regularly cited by WDI responders as one of their salient human rights issues. It also is an issue that applies across sectors - 17% of children in child labour work in service sector. ¹¹²
		2.11 Is prison labour used in the company's value chain?	Prison labour is a far-reaching issue across the globe, ¹¹³ with 560,000 prisoners were victims of forced labour to the benefit of private individuals or organizations in 2016. ¹¹⁴
		2.11a If Yes, provide more details (see guidance for what details to include).	It presents a broad range of risks to workers' rights, from wage levels and collective bargaining to the most acute labour rights violations such as modern slavery. It is also an area of heightened investor interest. There have been numerous calls in the US for divestment from private prisons, with the New York City pension
		2.11b If No, state why not and any plans to do so in the future.	

¹¹¹ https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/documents/publication/wcms_575541.pdf

¹¹² https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/documents/publication/wcms_575541.pdf

¹¹³ For example, exploitative prison labour has been found to occur in countries as diverse as China (<https://www.bbc.co.uk/news/world-asia-china-50511063>), North Korea (<https://www.aljazeera.com/news/2021/2/2/torture-forced-labour-rife-in-north-korea-un-report>), the USA

(<https://corpaccountabilitylab.org/calblog/2020/8/5/if-prison-workers-are-essential-we-should-treat-them-like-it-prison-labor-in-the-us-part-i>), Japan

(<http://www.japaneselawtranslation.go.jp/law/detail?id=1960&re=02&vm=04>), and Libya (<https://www.freedomunited.org/prison-labor-and-modern-slavery/>).

¹¹⁴ <https://www.reuters.com/article/us-brazil-slavery-global-factbox-idUSKCN1RN0ZL>

			system divesting \$48m from private prison companies. In 2017, \$4.1bn was divested from the private prison industry and those who finance it. ¹¹⁵
		2.12 Describe any workforce surveillance measures used to monitor workers, and how the company ensure this does not have a disproportionate impact on workers' right to privacy. If the company does not conduct any form of workforce surveillance, state this.	Workforce surveillance has become an increasingly salient workforce issues with the advent of new technologies and in response to the COVID-19 pandemic. It has negative impacts for both workers, through the potential violations of their right to privacy, and businesses, where excessive monitoring can damage employer/employee relations ¹¹⁶ and reduce trust. ¹¹⁷
Expanding data collection			
4: Diversity and inclusion	Monitoring diversity and inclusion	<p>4.10 Does the company collect any other categories of diversity data, if any? Select all that apply from the drop-down list.</p> <p>4.10a For each category selected, provide evidence that this data has been collected.</p> <p>4.10b If no other categories were selected, state why this data is not collected and any plans to do so in the future.</p>	Introducing an additional question on diversity data collection reflects the fact that companies often collect a broader range of diversity data than age, ethnicity and gender. It also reflects investor demand for diversity data across a wide range of diversity strands.

¹¹⁵ <https://www.responsible-investor.com/articles/a-matter-of-time-will-private-prisons-be-the-next-big-esg-debate>

¹¹⁶ https://www.tuc.org.uk/research-analysis/reports/ill-be-watching-you?page=3#footnote2_wzyk045

¹¹⁷ <https://research.monash.edu/en/publications/electronic-monitoring-and-surveillance-in-the-workplace-the-effec>

Condensing current questions			
1: Governance	Governance structure and management	1.3 Describe how information on workforce matters is integrated into governance processes, and how this informs company strategic planning.	Condensing questions 1.3 and 1.4 into one question reduces the reporting burden on companies where the questions are not asking for significantly different information.
	Human rights policy commitment	<p>1.6 Which public commitments on human rights has the company made? Select all that apply from the drop-down list.</p> <p>1.6a For each commitment, provide a link to or attach the relevant public documents.</p> <p>1.6b For each commitment not in place, state why not and any plans to adopt one, including an expected date for publication.</p>	Allowing companies to upload all human rights policies in one question streamlines the reporting process.
Revision of question wording			
2: Risk assessment and human rights due diligence	Human rights and due diligence	2.1 Does the company conduct ongoing human rights due diligence to identify, prevent, mitigate and account for human rights risks and adverse impacts?	Changing the framing of the question from asking companies about whether they publicly disclose the process for human rights due diligence to asking whether the company conducts due diligence at all provides a deeper level of insight into the company's actual due diligence practice.

Other survey changes

Change	Rationale
Five new mandatory public questions have been introduced (questions 2.8, 4.1, 5.1, 5.5, 9.1)	The overall aim of the WDI survey is to increase the quantity and quality of publicly available data, and so incrementally increasing the number of mandatory public questions is a key mechanism for achieving this.

Scoring rules for table questions have changed: for Rules 7 & 8 and for Rule 9 from the third column onwards each row is now capped at one point.	This is to ensure companies are providing as wide a range of data as possible for different types of worker, rather than lots of information on the same type.
In 2021, the WDI has introduced core indicators. These are a small set of WDI indicators which capture the essential, foundational data companies need to be able to understand and improve the conditions of their workforce.	These indicators have been introduced to provide responding companies with an additional framework to consider when considering which parts of the survey to prioritise.
New online reporting platform being provided by Nossa Data	From 2020, companies will be asked to input their data through a new tool run by Nossa Data who are an ESG reporting platform.

2021 guidance document changes

Change	Rationale
The survey guidance for each question has been revised and is now split into 'getting started' and 'next steps'.	While companies should, overall, aim to meet every criteria in the guidance, this categorisation has been introduced to help companies structure and prioritise their reporting, particularly in the first years of reporting to the WDI. Even if the company cannot meet all the criteria in the guidance, providing data on just the 'getting started' components can help prioritise data collection and responses and establish a foundation for more detailed data in future years.

General Information

Contacts

Charlotte Lush, Research Manager – WDI, ShareAction, charlotte.lush@shareaction.org

Rosie Mackenzie, Company Engagement Manager – WDI, ShareAction,
rosie.mackenzie@shareaction.org

+44 (0)20 3137 5878

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